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2004



# Town of Salisbury



## 2004 Annual Report



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# **Shutterbugs of Salisbury Photo Contest**

Under the direction of Dora Rapalyea, Town Clerk, this year a contest was held for the picture on the front of the 2004 Town Report. The “Shutterbugs” of Salisbury entered fourteen pictures to be voted on by the general public at the Holiday Craft Fair held in December by the Friends of the Library. This winning photo, “The Meetinghouse at the Heights,” is displayed on the front cover and was taken by Joseph Dziezanowski. The collages on the following pages are of the other pictures entered in the contest. We received entries from Gail Bartz, Pam Harrington, Jen Sula, Ken and Diane Celmer, Suzanne Martin, Marny Stearns and Joseph and Hanna Dziezanowski.

Thank you to all who showed such enthusiastic interest and participated in the contest. Over 100 voters looked at and enjoyed the photos.

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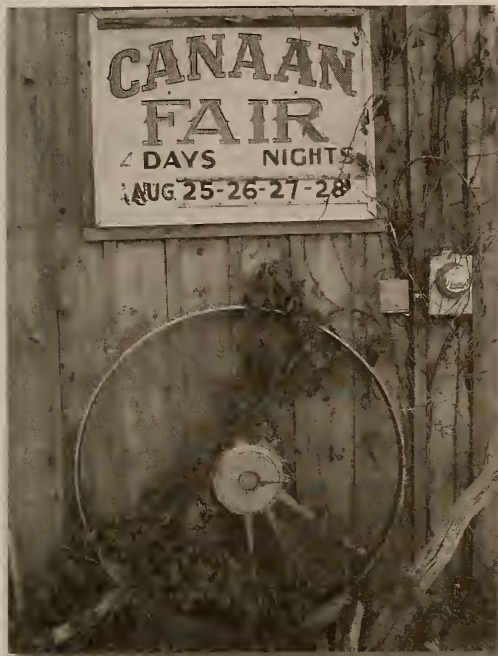
The photograph of Jane Currier, Town Citizen of the Year, is courtesy of Greg Slossar.

The pictures of the groundbreaking ceremony for the new Safety Building and the Safety Building under construction are courtesy of Mary Heath and Ralph Downes.





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The 2004 Town Report is DEDICATED to

**BARTLETT SUBORDINATE GRANGE #104  
And the Bartlett Junior Grange**

“For the Community with the Community”

November 22, 1884 the Bartlett Subordinate Grange # 104 was founded. For one hundred and twenty years the Grange had an active membership. At one time the Grange boasted a membership of over 100 members and they had one of the most active Junior Granges led by Dot Bartlett. As the years passed membership dwindled, to the point that those who were active in the Grange had to assume two or more offices to keep the Grange open. On November 22, 2004 – exactly 120 years to the day – the Grange closed its doors.

The Salisbury community will miss this great organization. For years the community benefited from them. Whether it was the floats they put into the Old Home Day parade, the time they took to adopt a portion of Route 4 to keep the roadsides beautiful, to the contributions of money to the Church for its chicken barbecue and senior luncheons. They have put on the meals for the town officials for many of the town elections not to mention the monetary help for the handicapped lift or the water cooler at Academy Hall. As they closed their doors, they still are giving to the Community. The Subordinate Grange as their last official act will donate a flag and flag pole to the new Safety Building. The Junior Grange donated \$100 each to the Safety Building, Historical Society Scholarship Fund, and Library Renovation Fund and \$291.74 to the Church for the painting & repair fund.

Sadly, we say farewell to this worthwhile organization.

**PAST CITIZENS OF THE YEAR**

|      |                                        |
|------|----------------------------------------|
| 1976 | Dorothea and Norma Lovejoy             |
| 1977 | Dorothy Bartlett                       |
| 1978 | Maud Prince and Dennis Patten          |
| 1979 | Fred Adams                             |
| 1980 | Edward Bailey                          |
| 1981 | George Beaulx and Arthur Schaefer, Sr. |
| 1982 | Ida Prince                             |
| 1983 | Arvilla Fogarty                        |
| 1984 | Russell Benedict                       |
| 1985 | Daisy Dunham and John Kepper           |
| 1986 | Karen Hooper and Dave Fredette         |
| 1987 | Leah Schaefer and Ken Mailloux         |
| 1988 | Martha Patten                          |
| 1989 | Agnes Shaw                             |
| 1990 | Edward Sawyer                          |
| 1991 | Donald Nixon                           |
| 1992 | Irene Plourde                          |
| 1993 | Dr. Paul Shaw                          |
| 1994 | Edwin Bowne                            |
| 1995 | David Chamberlin                       |
| 1996 | Kathleen Downes                        |
| 1997 | Rouleen Koelb                          |
| 1998 | Mary Phillips                          |
| 1999 | Bob Tewksbury                          |
| 2000 | Jeffrey Howard                         |
| 2003 | Albert J. Britton                      |
| 2004 | Jane Currier                           |



## Citizen of the Year



### Jane Currier

The Board of Selectmen and the Old Home Day Committee are pleased to announce the selection of Jane Currier as the 2004 Citizen of the Year.

Jane was named our Citizen of the Year at a meeting of the Old Home Day Committee in June. She was born and raised on a farm in East Andover. Jane was the second of five children of Alan and Florence Thompson. She graduated from Keene Teacher's College in 1954. After graduation she taught elementary school in Alaska for Civil Service. She spent two years on St. Lawrence Island in Alaska in the remote village of Savoonga and two more years in the village of Shishmaref on a small island in the Bering Sea. Jane returned home in 1958 and held many elementary teaching positions in Franklin, Andover, Boscawen and Londonderry. She spent the last 22 years of her career as a first grade teacher at Soule Elementary School in Salem, New Hampshire.

Jane and her husband of 42 years, Wally, who was also born and raised in Andover, bought their home in Salisbury in 1962. It was an old home and they have totally renovated it over the years. They lived in Salem

during the week and traveled back and forth to their Salisbury home for 27 years, every weekend, until 1990 when they retired and moved to Salisbury full time. Jane has one daughter, two stepdaughters, one stepson and eleven grandchildren.

Jane joined the Salisbury Congregational Church in 1993, became a Deaconess of the Church and serves on several Church committees. She is President of the Ladies Aid, which raises funds for many Church projects and provides donations to over a dozen organizations. She is a member of the Library's "Friends of the Library" group and serves on the building committee and town-wide yard sale committee. She belongs to the Historical Society and helps out in the summer with open houses as well as being very involved in organizing and soliciting for and staffing Old Home Day events every August.

Her current hobbies include traveling to and watching her grandchildren's many athletic events, swimming at Highland Lake, reading, lawn work, gardening, baking and cooking. She also enjoys walking, traveling, road trips out west and visiting friends, both young and old, at their homes, in nursing homes, or at the hospital when they are ill.

TOWN OFFICERS

|                                           |                         |     |
|-------------------------------------------|-------------------------|-----|
| Moderator                                 | John Herbert            | '06 |
| Board of Selectmen                        | Mary R. Heath           | '05 |
|                                           | Mary A. Kelley *        | '06 |
|                                           | Joseph E. Landry        | '07 |
|                                           | Kenneth Ross-Raymond ** |     |
| Administrative Assistant to the Selectmen | Margaret I. Warren      |     |
| Town Clerk                                | Dora L. Rapalyea        | '05 |
| Deputy Town Clerk                         | Gayle B. Landry         |     |
| Tax Collector                             | Gayle B. Landry         | '05 |
| Deputy Tax Collector                      | Esther Hodge *          |     |
|                                           | James Zinc-Mailloux **  |     |
| Treasurer                                 | Kenneth A. Mailloux     | '05 |
| Deputy Treasurer                          | Bev Bowne               |     |
| Supervisors of the Checklist              | Roy C. Downes           | '06 |
|                                           | Joan L. Young           | '08 |
|                                           | Martin Nogues           | '10 |
| Chief of Police                           | Bart Perillo            |     |
| Fire Chief                                | Edwin Bowne             |     |
| Forest Fire Warden                        | Laurence Clark          |     |
| Road Agent                                | Bill MacDuffie, Jr.     | '05 |
| Library Trustees                          | Bobbi Slossar           | '05 |
|                                           | Sara (Sally) Jones      | '06 |
|                                           | Ann Franz               | '07 |
|                                           | Seelye Longnecker       |     |
|                                           | John Kepper             |     |
| <i>Alternates</i>                         | Gayle Landry            |     |
|                                           |                         |     |
| Librarian *                               | Joan Flagg-Williams *   |     |
|                                           | Marcia J. Stansfield    |     |
| Trustees of Trust Funds                   | Al Romano *             | '05 |
|                                           | John DeGrassie **       |     |
|                                           | Gail Henry              | '06 |
|                                           | Jeff McCandless         | '07 |

|                            |                      |     |
|----------------------------|----------------------|-----|
| Cemetery Trustees          | Dennis Melchin       | '05 |
|                            | Cheryl Bentley       | '06 |
|                            | Marlena Dipre        | '07 |
| <i>Alternate</i>           | Richard Chandler     |     |
| Building Inspector         | Everett Hodge *      |     |
|                            | Chuck Bodien **      |     |
| Deputy Building Inspector  | Everett Hodge        |     |
| Health Officer             | Everett Hodge *      |     |
|                            | Chuck Bodien **      |     |
| Civil Defense Coordinator  | John Lovejoy         |     |
| Budget Committee           | Richard Chandler     | '05 |
|                            | Sandra Miller        | '05 |
|                            | Edward Sawyer        | '05 |
|                            | Joseph Landry *      | '06 |
|                            | Martin Nogues        | '06 |
|                            | Kathleen Downes      | '06 |
|                            | Jeff Nangle **       |     |
|                            | Gary Clark           | '07 |
|                            | Gene Shaw            | '07 |
|                            | Steve Hurley         | '07 |
| <i>Ex Officio</i>          | Joseph Landry        |     |
| Overseer of Public Welfare | Board of Selectmen   |     |
| Planning Board             | Bill MacDuffie, Sr.  | '05 |
|                            | Chuck Bodien         | '05 |
|                            | Alvin E. Tanner      | '06 |
|                            | Christopher Bentley  | '07 |
| <i>Ex Officio</i>          | Mary R. Heath        |     |
| <i>Alternates</i>          | Bob Carr             |     |
|                            | Chris Waters         |     |
|                            | Joe Schmidl          |     |
|                            | Gale Greiner         |     |
| <i>Secretary</i>           | Penny Keyser-Smith * |     |
|                            | Denise Balch **      |     |
| Highway Safety Committee   | Phil Tucker          |     |
|                            | Laury Clark          |     |
|                            | Bill MacDuffie, Sr.  |     |
| <i>Ex Officio</i>          | Joseph Landry        |     |



|                                   |                                |     |
|-----------------------------------|--------------------------------|-----|
| Zoning Board of Adjustment        | Michael Dipre                  | '05 |
|                                   | Martin Nogues                  | '05 |
|                                   | John Bentley                   | '06 |
|                                   | Kenneth Mailloux               | '07 |
|                                   | Mark Huchins                   | '07 |
| <i>Alternates</i>                 | Dennis Melchin                 | '05 |
|                                   | Melvin Bowne                   | '06 |
|                                   | Peter Conklin                  | '07 |
| Capital Improvements Committee    | Gary Clark                     |     |
|                                   | Chris Bentley                  |     |
|                                   | Chris Waters                   |     |
|                                   | Everett Hodge *                |     |
|                                   | Chuck Bodien **                |     |
| <i>Ex Officio</i>                 | Joseph Landry                  |     |
| Solid Waste / Recycling Committee | Gail Henry, Chair              |     |
|                                   | Sarah Dunham                   |     |
|                                   | Dennis Wright                  |     |
|                                   | Edward Sawyer                  |     |
|                                   | Martin Nogues                  |     |
| <i>Ex Officio</i>                 | Kenneth Ross-Raymond           |     |
| Conservation Commission           | Laura Deming, Chair            |     |
|                                   | Erika Downie                   |     |
|                                   | Joe Schmidl                    |     |
|                                   | John Bentley                   |     |
| <i>Ex Officio</i>                 | Joseph Landry                  |     |
| Recreation Committee              | Christopher Waters             | '05 |
|                                   | Rachel MacDuffie               | '05 |
|                                   | Gail Bartz                     | '05 |
|                                   | Vacant                         | '05 |
|                                   | Vacant                         | '05 |
| Road Research Committee           | Anne Ross-Raymond, Facilitator |     |
| Board of Selectmen                | Kathie Downes, Recorder        |     |
| Mel Bowne                         | Mark Chamberlin                |     |
| Ken Mailloux                      | Bill MacDuffie, Jr.            |     |
| John Bentley                      | Richard Chandler               |     |
| John Wimsatt *                    | Ralf Platte                    |     |

\* Resigned

\*\* Appointed

**WARRANT FOR THE ANNUAL TOWN MEETING**

THE POLLS WILL BE OPEN FROM  
1:00 PM TO THE CLOSE OF BUSINESS MEETING  
ABSENTEE BALLOTS WILL BE PROCESSED AND CAST AT 3:00 PM  
BUSINESS MEETING AT 7:30 PM

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in the State of New Hampshire, qualified to vote in Town affairs.

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 8th day of March, 2005 at one o'clock in the afternoon to act upon the following subjects by ballot. Polls will close for balloting no earlier than the close of the Business Meeting.

1. To choose the following Town Officers: Selectman (2), Treasurer, Tax Collector, Town Clerk, Road Agent, Library Trustee, Trustee of the Trust Funds, Planning Board (2), Cemetery Trustee, Budget Committee (4), and Recreation Committee (5).

And to act upon the following subjects at the Business Meeting at 7:30 PM:

2. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the Fire Emergency Services Equipment Capital Reserve Fund established in 1994. (The Selectmen and Budget Committee recommend this appropriation.)
3. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Police Emergency Services Equipment Capital Reserve Fund established in 1994. (The Selectmen and Budget Committee recommend this appropriation.)
4. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Four Hundred Dollars (\$8,400) to be added to the Reassessment of the Town Capital Reserve Fund established in 1986. (The Selectmen and Budget Committee recommend this appropriation.)
5. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Town Buildings & Grounds Capital Reserve Fund established in 1972 and renamed in 1992. (The Selectmen and Budget Committee recommend this appropriation.)

6. To see if the Town will vote to raise and appropriate the sum of Twenty-five Hundred Dollars (\$2,500) to be added to the Highway Equipment Capital Reserve Fund established in 1971. (The Selectmen and Budget Committee recommend this appropriation.)
7. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Land Acquisition Capital Reserve Fund established in 1996. (The Selectmen and Budget Committee recommend this appropriation.)
8. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to be added to the Library Building Renovations Capital Reserve Fund established in 2000. (The Selectmen and Budget Committee recommend this appropriation.)
9. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Pingree Bridge Capital Reserve Fund established in 2002. (The Selectmen and Budget Committee recommend this appropriation.)
10. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to be added to the Transfer Station/Recycling Capital Reserve Fund established in 2002. (The Selectmen and Budget Committee recommend this appropriation.)
11. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for deposit into the Town's Conservation Fund, for the acquisition of land for conservation purposes. (The Selectmen and Budget Committee recommend this appropriation.)
12. To see if the Town will vote to raise and appropriate the sum of Nine Thousand One Hundred Eighty Six Dollars (\$9,186) for the purpose of restoring, repairing and cleaning of the stones at Maplewood Cemetery. (The Selectmen recommend this appropriation. The Budget Committee does not recommend this appropriation.)
13. To see if the Town will vote to raise and appropriate the sum of Two Thousand Nine Hundred Ninety Nine Dollars (\$2,999) for the purpose of repairing, painting and securing of the cast iron fencing at the Congregational Cemetery. (The Selectmen and Budget Committee recommend this appropriation.)

14. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Five Hundred and Five Dollars (\$13,505) for the purpose of paving the front portion of the new Safety Building located on Old Turnpike Road. (The Selectmen and Budget Committee recommend this appropriation.)
15. To see if the Town will vote to amend the Cemetery Rules and Regulations by replacing the words *Town Meeting* in Article 1 with the words *by the Trustees, after a Public Hearing* so it reads as follows: Rules, regulations, and revisions are subject to approval by *the Trustees, after a Public Hearing*.
16. To hear the reports of the Officers of the town, agents, auditors and committees appointed and pass any vote relating thereto.
17. To see if the Town will vote to raise and appropriate the sum of \$848,650.00 which represents the operating budget recommended by the budget committee. This sum does not include the amounts appropriated in special or individual warrant articles in this warrant.
18. To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS AND SEAL THIS 8<sup>th</sup> DAY OF FEBRUARY, 2005.

Mary R. Heath, Chairman  
Joseph E. Landry  
Ken Ross-Raymond  
SALISBURY BOARD OF SELECTMEN

A true copy of the 2005 Salisbury Town Warrant – Attest:

Mary R. Heath, Chairman  
Joseph E. Landry  
Ken Ross-Raymond  
SALISBURY BOARD OF SELECTMEN



Town of Salisbury, NH  
Budget Report

|                                                        | 2003      | 2003      | 2004      | 2004                 | 2005                  | 2005                         |
|--------------------------------------------------------|-----------|-----------|-----------|----------------------|-----------------------|------------------------------|
|                                                        | BUDGET    | EXPENDED  | BUDGET    | EXPENDED<br>12/31/04 | Selectmen<br>Proposed | Budget Committee<br>Approved |
| 4130 EXECUTIVE                                         |           |           |           |                      |                       |                              |
| 4130-05 EXE Board of Selectmen                         | 7,500.00  | 7,500.00  | 7,500.00  | 6,411.61             | \$7,500.00            | \$7,500.00                   |
| 4130-10 EXE Administrative Asst.                       | 30,000.00 | 30,000.00 | 30,900.00 | 30,900.00            | \$33,300.00           | \$33,300.00                  |
| 4130-15 EXE Municipal Secretary                        | 9,240.00  | 9,051.32  | 10,760.00 | 11,375.15            | \$15,900.00           | \$15,900.00                  |
| 4130-25 EXE Bookkeeper                                 | 11,700.00 | 7,572.75  | 12,100.00 | 10,101.41            | \$12,100.00           | \$12,100.00                  |
| TOTAL                                                  | 58,440.00 | 54,124.07 | 61,260.00 | 58,788.17            | \$68,890.00           | \$68,890.00                  |
| 4140 ELECTIONS, REGISTRATIONS,<br>AND VITAL STATISTICS |           |           |           |                      |                       |                              |
| 4140-05 ERV Town Clerk Salary                          | 5,500.00  | 5,498.96  | 6,000.00  | 6,000.00             | \$6,500.00            | \$6,500.00                   |
| 4140-10 ERV Deputy Clerk Salary                        | 700.00    | 531.00    | 800.00    | 800.00               | \$800.00              | \$800.00                     |
| 4140-15 ERV Clerk Fees                                 | 7,000.00  | 8,247.50  | 7,500.00  | 8,689.00             | \$8,000.00            | \$8,000.00                   |
| 4140-20 ERV Town Clerk Supplies                        | 300.00    | 271.59    | 300.00    | 249.21               | \$300.00              | \$300.00                     |
| 4140-23 Town Clerk Equipment                           | 300.00    | 0.00      | 300.00    | 0.00                 | \$300.00              | \$300.00                     |
| 4140-25 Town Clerk Training                            | 300.00    | 442.00    | 500.00    | 410.00               | \$500.00              | \$500.00                     |
| 4140-30 Town Clerk Dues                                | 40.00     | 50.00     | 50.00     | 45.00                | \$50.00               | \$50.00                      |
| 4140-32 Town Clerk Postage                             |           |           |           |                      | \$75.00               | \$75.00                      |
| 4140-35 ERV Moderator                                  | 100.00    | 100.00    | 400.00    | 400.00               | \$100.00              | \$100.00                     |
| 4140-40 ERV Voter Registration                         | 300.00    | 300.00    | 1,200.00  | 1,200.00             | \$400.00              | \$400.00                     |
| 4140-45 ERV Ballot Clerk Salary                        | 150.00    | 150.00    | 600.00    | 588.00               | \$150.00              | \$150.00                     |
| 4140-50 ERV Printing                                   | 100.00    | 92.68     | 200.00    | 86.64                | \$100.00              | \$100.00                     |
| 4140-55 Election Meals                                 | 125.00    | 100.00    | 500.00    | 480.00               | \$125.00              | \$125.00                     |
| TOTAL                                                  | 14,915.00 | 15,784.73 | 18,350.00 | 18,947.85            | \$17,400.00           | \$17,400.00                  |

Town of Salisbury, NH  
Budget Report

|                                      | 2003<br>BUDGET   | 2003<br>EXPENDED | 2004<br>BUDGET   | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|--------------------------------------|------------------|------------------|------------------|------------------------------|-------------------------------|--------------------------------------|
| <b>4150 FINANCIAL ADMINISTRATION</b> |                  |                  |                  |                              |                               |                                      |
| 4150-05 FA Postage                   | 2,400.00         | 2,775.24         | 2,800.00         | 2,933.91                     | \$3,000.00                    | \$3,000.00                           |
| 4150-10 FA Telephone                 | 2,700.00         | 3,498.84         | 3,000.00         | 3,064.88                     | \$3,600.00                    | \$3,600.00                           |
| 4150-15 FA Mileage                   | 150.00           | 160.96           | 150.00           | 106.50                       | \$150.00                      | \$150.00                             |
| 4150-20 FA Equipment Expense         | 3,600.00         | 2,840.77         | 3,600.00         | 3,030.82                     | \$4,000.00                    | \$4,000.00                           |
| 4150-25 FA Miscellaneous             | 200.00           | 169.65           | 200.00           | 170.64                       | \$200.00                      | \$200.00                             |
| 4150-28 FA Bank Fee Charges          | 50.00            | 89.36            | 75.00            | 10.00                        | \$50.00                       | \$50.00                              |
| 4150-30 FA Audit                     | 4,500.00         | 4,500.00         | 4,900.00         | 4,900.00                     | \$5,100.00                    | \$5,100.00                           |
| 4150-35 FA Town Report               | 3,400.00         | 3,108.50         | 3,400.00         | 4,112.95                     | \$3,800.00                    | \$3,800.00                           |
| 4150-40 FA Assessing                 | 6,400.00         | 4,620.00         | 8,960.00         | 9,840.50                     | \$9,179.00                    | \$9,179.00                           |
| 4150-42 FA Trust Fund Expenses       | 50.00            | 0.00             | 50.00            | 0.00                         | \$50.00                       | \$50.00                              |
| 4150-45 FA Tax Collector Salary      | 10,300.00        | 10,299.96        | 11,800.00        | 11,799.96                    | \$12,200.00                   | \$12,200.00                          |
| 4150-50 Deputy Tax Collector Salary  | 500.00           | 486.00           | 600.00           | 600.00                       | \$600.00                      | \$600.00                             |
| 4150-60 Tax Collector Supplies       | 200.00           | 87.47            | 200.00           | 53.59                        | \$200.00                      | \$200.00                             |
| 4150-62 Tax Collector Postage        | 800.00           | 646.38           | 800.00           | 777.75                       | \$800.00                      | \$800.00                             |
| 4150-65 Tax Collector Training       | 450.00           | 30.00            | 450.00           | 0.00                         | \$450.00                      | \$450.00                             |
| 4150-68 Tax Collector New Equipment  |                  |                  |                  |                              | \$450.00                      | \$450.00                             |
| 4150-70 Tax Collector Dues           | 20.00            | 20.00            | 20.00            | 20.00                        | \$20.00                       | \$20.00                              |
| 4150-75 Treasurer Salary             | 1,600.00         | 1,600.00         | 1,600.00         | 1,600.00                     | \$1,600.00                    | \$1,600.00                           |
| 4150-77 Deputy Treasurer Salary      | 800.00           | 800.00           | 800.00           | 800.00                       | \$800.00                      | \$800.00                             |
| 4150-79 Treasurer Training           | 50.00            | 0.00             | 50.00            | 25.00                        | \$50.00                       | \$50.00                              |
| 4150-81 Treasurer Dues               | 25.00            | 0.00             | 25.00            | 0.00                         | \$25.00                       | \$25.00                              |
| 4150-83 FA Tax Billing               | 500.00           | 124.00           | 300.00           | 181.00                       | \$200.00                      | \$200.00                             |
| 4150-85 FA State & County Fees       | 1,800.00         | 1,556.98         | 1,500.00         | 2,072.26                     | \$1,800.00                    | \$1,800.00                           |
| 4150-87 FA Supplies                  | 2,500.00         | 2,742.13         | 2,700.00         | 4,206.02                     | \$3,000.00                    | \$3,000.00                           |
| 4150-89 FA New Equipment             | 1,500.00         | 1,570.44         | 1,899.99         | 1,899.99                     | \$5,800.00                    | \$5,800.00                           |
| 4150-91 FA Training                  | 500.00           | 278.20           | 500.00           | 55.00                        | \$925.00                      | \$925.00                             |
| 4150-90 FA RSA Updates               |                  |                  |                  |                              | \$500.00                      | \$500.00                             |
| 4150-95 FA Tax Map Updates           | 2,500.00         | 3,522.50         | 3,000.00         | 1,140.50                     | \$3,000.00                    | \$3,000.00                           |
| <b>TOTAL</b>                         | <b>47,495.00</b> | <b>45,526.38</b> | <b>52,980.00</b> | <b>53,401.27</b>             | <b>\$61,449.00</b>            | <b>\$61,449.00</b>                   |



Town of Salisbury, NH  
Budget Report

|                                            | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|--------------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| 4194 GENERAL GOV'T BLDGS.                  |                |                  |                |                              |                               |                                      |
| 4194-05 • GB Building Maint. Wages         | 8,000.00       | 6,956.00         | 6,200.00       | 6,586.00                     | \$6,200.00                    | \$6,200.00                           |
| 4194-10 • GB Grounds Maint/Mowing          | 3,500.00       | 3,500.00         | 3,500.00       | 3,485.00                     | \$4,000.00                    | \$4,000.00                           |
| 4194-15 • GB Bldg. Maint. Supplies/Repairs | 1,500.00       | 1,637.25         | 1,600.00       | 1,545.22                     | \$1,600.00                    | \$1,600.00                           |
| 4194-20 • GB Heat                          | 7,400.00       | 8,457.50         | 6,500.00       | 10,352.00                    | \$13,000.00                   | \$13,000.00                          |
| 4194-25 • GB Electricity                   | 4,000.00       | 3,692.36         | 4,000.00       | 4,203.14                     | \$4,200.00                    | \$4,200.00                           |
| 4194-45 • GB Building Projects             | 11,000.00      | 5,120.10         | 18,000.00      | 19,222.00                    | \$17,200.00                   | \$17,200.00                          |
| <b>TOTAL</b>                               | 33,400.00      | 27,363.21        | 39,800.00      | 44,393.36                    | \$46,200.00                   | \$46,200.00                          |
| CEMETERIES                                 |                |                  |                |                              |                               |                                      |
| 4195-05 • CM Cemetery Maint./Mowing        | 7,000.00       | 6,470.00         | 7,000.00       | 7,170.00                     | \$7,000.00                    | \$7,000.00                           |
| 4195-20 • CM Cemetery Improvements         | 2,000.00       | 875.00           | 2,000.00       | 1,896.07                     | \$0.00                        | \$0.00                               |
| 4195-28 • CM Cemetery Equipment            | 0.00           | 0.00             | 0.00           | 0.00                         | \$100.00                      | \$100.00                             |
| 4195-29 • CM Cemetery Markers, Veterans    | 0.00           | 0.00             | 0.00           | 0.00                         | \$450.00                      | \$450.00                             |
| 4195-30 • CM Cemetery Misc.                | 500.00         | 547.38           | 500.00         | 427.69                       | \$40.00                       | \$40.00                              |
| <b>TOTAL</b>                               | 9,500.00       | 7,892.38         | 9,500.00       | 9,493.76                     | \$7,590.00                    | \$7,590.00                           |
| 4196 INSURANCE                             |                |                  |                |                              |                               |                                      |
| 4196-05 • INS NHMA Insurance Pool          | 12,000.00      | 11,287.99        | 12,000.00      | 12,224.50                    | \$13,000.00                   | \$13,000.00                          |
| 4196-15 • INS Workman's Comp.              | 1,600.00       | 2,043.49         | 2,282.00       | 2,984.69                     | \$3,400.00                    | \$3,400.00                           |
| 4196-25 • INS Unemployment Comp.           | 300.00         | 246.33           | 191.00         | 220.00                       | \$200.00                      | \$200.00                             |
| <b>TOTAL</b>                               | 13,900.00      | 13,577.81        | 14,473.00      | 15,429.19                    | \$16,600.00                   | \$16,600.00                          |
| 4197 ADVERTISING & ASSOC. DUES             |                |                  |                |                              |                               |                                      |
| 4197-05 • ARA Association Dues             | 2,000.00       | 2,059.01         | 2,030.00       | 2,121.00                     | \$2,100.00                    | \$2,100.00                           |
| 4197-15 • ARA Public Notices               | 2,000.00       | 1,906.51         | 2,000.00       | 1,933.10                     | \$2,000.00                    | \$2,000.00                           |
| <b>TOTAL</b>                               | 4,000.00       | 3,965.52         | 4,030.00       | 3,954.10                     | \$4,100.00                    | \$4,100.00                           |



Town of Salisbury, NH  
Budget Report

|                                    | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| 4199 OTHER GENERAL GOV'T           |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
| 4199-05 - OGG Refunds & Abatements | 900.00         | 1,443.00         | 800.00         | 51,173.93                    | \$800.00                      | \$800.00                             |
| TOTAL                              | 900.00         | 1,443.00         | 800.00         | 51,173.93                    | \$800.00                      | \$800.00                             |
|                                    |                |                  |                |                              |                               |                                      |
| 4210 POLICE                        |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
| 4210-05 - PD Police Labor          | 26,200.00      | 22,681.85        | 29,000.00      | 16,107.50                    | \$29,000.00                   | \$29,000.00                          |
| 4210-10 - PD Telephone             | 3,000.00       | 2,214.61         | 3,000.00       | 1,881.26                     | \$3,000.00                    | \$3,000.00                           |
| 4210-15 - PD General Expenses      | 2,500.00       | 2,325.92         | 2,500.00       | 1,498.97                     | \$2,500.00                    | \$2,500.00                           |
| 4210-20 - PD Cruiser Expenses      | 2,000.00       | 2,595.81         | 2,000.00       | 2,415.11                     | \$2,500.00                    | \$2,500.00                           |
| 4210-30 - PD Dispatch              | 3,400.00       | 2,500.00         | 4,000.00       | 2,575.00                     | \$2,700.00                    | \$2,700.00                           |
| 4210-50 - PD Outside Details       | 600.00         | 957.00           | 500.00         | 200.00                       | \$500.00                      | \$500.00                             |
| 4210-60 - PD Training & Education  | 1,000.00       | 530.00           | 1,000.00       | 225.00                       | \$1,000.00                    | \$1,000.00                           |
| 4210-65 - PD MCOA                  |                |                  |                |                              | \$500.00                      | \$500.00                             |
| TOTAL                              | 38,700.00      | 33,805.19        | 42,000.00      | 24,902.84                    | \$41,700.00                   | \$41,700.00                          |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |

Town of Salisbury, NH  
Budget Report

|                                         | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|-----------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| <b>4215 AMBULANCE</b>                   |                |                  |                |                              |                               |                                      |
| 4215-07 · AMB Outside Ambulance Service | 2,500.00       | 2,551.94         | 2,500.00       | 1,745.05                     | \$2,500.00                    | \$2,500.00                           |
| 4215-10 · AMB Incentive Pay             | 6,500.00       | 5,550.00         | 6,500.00       | 5,300.00                     | \$6,500.00                    | \$6,500.00                           |
| 4215-15 · AMB Rescue Supplies           | 2,000.00       | 1,390.98         | 2,000.00       | 1,589.47                     | \$2,000.00                    | \$2,000.00                           |
| 4215-20 · AMB Rescue Training           | 2,000.00       | 885.00           | 2,000.00       | 180.00                       | \$2,000.00                    | \$2,000.00                           |
| 4215-25 · AMB Rescue Dispatch           | 2,553.00       | 2,553.00         | 2,746.00       | 2,746.00                     | \$3,000.00                    | \$3,000.00                           |
| 4215-30 · AMB New Equipment*            | 4,427.00       | 4,427.00         | 4,031.00       |                              | \$4,100.00                    | \$4,100.00                           |
| 4215-35 · AMB Rescue Vehicle Maint.     | 1,900.00       | 1,360.09         | 1,500.00       | 1,208.25                     | \$1,500.00                    | \$1,500.00                           |
| 4215-40 · AMB Rescue Page/Radio Repair  | 300.00         | 597.00           | 500.00         | 182.00                       | \$500.00                      | \$500.00                             |
| 4215-42 · AMB Cellular Phone Service    | 300.00         | 156.56           | 300.00         | 175.36                       | \$300.00                      | \$300.00                             |
| 4215-45 · AMB Rescue Fuel               | 200.00         | 166.73           | 200.00         | 201.15                       | \$200.00                      | \$200.00                             |
| 4215-50 · AMB Immunizations             | 200.00         | 0.00             | 200.00         |                              | \$200.00                      | \$200.00                             |
| 4215-55 · AMB Rescue Replacement Equip. | 425.00         | 417.00           | 425.00         | 462.00                       | \$425.00                      | \$425.00                             |
| 4215-60 · AMB Defib. Maint.             | 735.00         | 490.20           | 735.00         |                              | \$1,450.00                    | \$1,450.00                           |
| * Encumber \$4031.00                    | 23,840.00      | 20,525.50        | 23,637.00      | 13,790.28                    | \$24,675.00                   | \$24,675.00                          |
| <b>4220 FIRE DEPARTMENT</b>             |                |                  |                |                              |                               |                                      |
| 4220-05 · FD Telephone                  | 500.00         | 422.09           | 500.00         | 382.47                       | \$750.00                      | \$750.00                             |
| 4220-10 · FD Misc.                      | 500.00         | 194.08           | 500.00         | 43.13                        | \$500.00                      | \$500.00                             |
| 4220-15 · FD Incentive Pay              | 6,500.00       | 5,600.00         | 6,500.00       | 5,300.00                     | \$6,500.00                    | \$6,500.00                           |
| 4220-20 · FD Fire Training              | 500.00         | 0.00             | 500.00         |                              | \$500.00                      | \$500.00                             |
| 4220-25 · FD Dispatch                   | 2,552.00       | 2,552.00         | 2,746.00       | 2,746.00                     | \$3,000.00                    | \$3,000.00                           |
| 4220-30 · FD Vehicle Maint.             | 3,000.00       | 2,228.79         | 3,000.00       | 3,381.42                     | \$3,000.00                    | \$3,000.00                           |
| 4220-35 · FD Radio/Pager Repairs        | 500.00         | 256.80           | 500.00         | 186.00                       | \$500.00                      | \$500.00                             |
| 4220-45 · FD Fuel                       | 350.00         | 371.66           | 350.00         | 355.71                       | \$400.00                      | \$400.00                             |
| 4220-50 · FD New Equipment*             | 3,000.00       | 3,237.00         | 0.00           | 5,960.15                     | \$0.00                        | \$0.00                               |
| 4220-52 · FD Protective Clothing        | 1,000.00       | 1,185.69         | 1,500.00       | 1,843.00                     | \$5,700.00                    | \$5,700.00                           |
| 4220-55 · FD Replacement Equipment      | 1,500.00       | 2,345.00         | 3,000.00       | 1,655.65                     | \$1,600.00                    | \$1,600.00                           |
| 4220-60 FD Stand Pipes                  | 2,000.00       | 0.00             | 3,000.00       | 2,831.72                     | \$3,000.00                    | \$3,000.00                           |
| 4220-65 Truck Improvement Projects      | 0.00           | 0.00             | 2,000.00       | 2,000.00                     | \$2,000.00                    | \$2,000.00                           |
| 4220-70 · FD Air Pack Maintenance       | 1,200.00       | 1,500.00         | 1,500.00       | 360.00                       | \$1,000.00                    | \$1,000.00                           |
| * Homeland Security Grant               | 23,102.00      | 20,092.11        | 25,596.00      | 27,246.25                    | \$26,450.00                   | \$26,450.00                          |
| <b>TOTAL</b>                            |                |                  |                |                              |                               |                                      |

Town of Salisbury, NH  
Budget Report

|                                         | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|-----------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| 4240 BUILDING INSPECTION                |                |                  |                |                              |                               |                                      |
| 4240-03 · BI Bldg.Insp. Salary          | 1,500.00       | 1,080.00         | 1,500.00       | 1,265.00                     | \$2,650.00                    | \$2,650.00                           |
| 4240-05 · BI Bldg. Inspector Fees       | 1,500.00       | 3,045.00         | 1,500.00       | 3,640.00                     | \$1,500.00                    | \$1,500.00                           |
| 4240-10 · BI Bldg.Insp. Training        | 400.00         | 20.00            | 400.00         | 95.00                        | \$400.00                      | \$400.00                             |
| 4240-15 · BI Bldg. Insp.Dues            | 125.00         | 110.00           | 125.00         |                              | \$125.00                      | \$125.00                             |
| 4240-17 · BI Bldg.Insp. Supplies        | 300.00         | 0.00             | 200.00         | 200.00                       | \$200.00                      | \$200.00                             |
| 4240-20 · BI Bldg. Insp. Furnace/Stove  | 50.00          | 0.00             | 50.00          |                              | \$50.00                       | \$50.00                              |
| 4240-25 · E-311 Numbers                 | 50.00          | 0.00             | 50.00          |                              | \$50.00                       | \$50.00                              |
| TOTAL                                   | 3,925.00       | 4,255.00         | 3,825.00       | 5,000.00                     | \$4,975.00                    | \$4,975.00                           |
| FOREST FIRE                             |                |                  |                |                              |                               |                                      |
| 4290-10 · EM Forest Fire Control        | 1,000.00       | 250.00           | 1,000.00       | 847.89                       | \$1,000.00                    | \$1,000.00                           |
| 4290-15 · EM Forest Fire Supplies       | 100.00         | 54.05            | 100.00         | 49.05                        | \$100.00                      | \$100.00                             |
| 4290-20 · EM Forest Fire Dispatch       | 1,220.00       | 1,220.00         | 1,098.00       | 1,098.00                     | \$1,500.00                    | \$1,500.00                           |
| 4290-22 · Forest Fire Permit Writing    | 300.00         | 300.00           | 300.00         | 300.00                       | \$300.00                      | \$300.00                             |
| 4290-25 · EM Forest Fire New Equipment  |                | 0.00             | 0.00           | 0.00                         | \$200.00                      | \$200.00                             |
| 4290-30 · EM Forest Fire Vehicle Maint. | 250.00         | 299.91           | 250.00         |                              | \$250.00                      | \$250.00                             |
| 4290-35 · EM FF Radio/Pager Repairs     | 100.00         | 47.00            | 100.00         | 100.00                       | \$100.00                      | \$100.00                             |
| 4290-40 · EM FF Replacement Equipment   | 900.00         | 242.80           | 1,000.00       | 556.48                       | \$1,000.00                    | \$1,000.00                           |
| 4290-45 · EM Forest Fire Fuel           | 75.00          | 0.00             | 75.00          |                              | \$75.00                       | \$75.00                              |
| TOTAL                                   | 3,945.00       | 2,413.76         | 3,923.00       | 2,851.42                     | \$4,525.00                    | \$4,525.00                           |
| 4312 H&S Summer and Winter Maintenance  |                |                  |                |                              |                               |                                      |
| 4312-25 · H&S Summer Maintenance        | 94,200.00      | 67,089.70        | 94,200.00      | 74,688.95                    | \$194,200.00                  | \$194,200.00                         |
| 4312-35 · H&S Winter Maintenance        | 75,000.00      | 97,754.15        |                | 65,932.19                    | \$80,500.00                   | \$80,500.00                          |
| 4312-53 · HWY Equipment                 | 1,500.00       | 232.20           | 1,500.00       |                              | \$2,500.00                    | \$2,500.00                           |
| 4312-54 · H&S Pymt. to Warner-Contract  | 1,500.00       | 1,500.00         | 1,500.00       | 1,500.00                     | \$1,500.00                    | \$1,500.00                           |
| 4312-80 · H&S Signs-Posts-Etc.          | 1,000.00       | 113.15           | 1,000.00       |                              | \$1,000.00                    | \$1,000.00                           |
| 4312-82 · Miscellaneous                 | 1,000.00       | 393.00           | 1,000.00       | 0.00                         | \$0.00                        | \$0.00                               |
| 4312-85 · Driveway Permits              | 300.00         | 275.00           | 300.00         | 225.00                       | \$300.00                      | \$300.00                             |
| TOTAL                                   | 174,500.00     | 167,357.21       | 180,000.00     | 142,346.14                   | \$280,000.00                  | \$280,000.00                         |

Town of Salisbury, NH  
Budget Report

|                                              | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|----------------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| 4316 UTILITIES & STREET LIGHTS               |                |                  |                |                              |                               |                                      |
| 4316-05 · St. Utility Charges                | 1,400.00       | 1,514.55         | 1,400.00       | 1,290.15                     | \$1,680.00                    | \$1,680.00                           |
| TOTAL                                        | 1,400.00       | 1,514.55         | 1,400.00       | 1,290.15                     | \$1,680.00                    | \$1,680.00                           |
| 4323 RECYCLING                               |                |                  |                |                              |                               |                                      |
| 4323-05 · Recycling · Paper Hauling          | 700.00         | 1,478.00         | 300.00         | 0.00                         | \$300.00                      | \$300.00                             |
| 4323-30 · SAN Recycling                      | 300.00         | 13.67            | 700.00         | 999.89                       | \$750.00                      | \$750.00                             |
| TOTAL                                        | 300.00         | 1,492.67         | 1,000.00       | 999.89                       | \$1,050.00                    | \$1,050.00                           |
| 4324 TRANSFER STATION                        |                |                  |                |                              |                               |                                      |
| 4324-05 · SAN Trans. Station Oper. Salary    | 5,200.00       | 5,171.04         | 5,200.00       | 5,100.00                     | \$5,830.00                    | \$5,830.00                           |
| 4324-07 · SAN Trans. Station/Recycling Asst. | 2,060.00       | 1,830.00         | 3,900.00       | 4,005.00                     | \$4,240.00                    | \$4,240.00                           |
| 4324-10 · SAN Trans. Sta. Equip Rental       | 10,140.00      | 10,140.00        | 10,140.00      | 9,505.00                     | \$11,077.00                   | \$11,077.00                          |
| 4324-20 · SAN Container Hauling              | 13,500.00      | 13,034.07        | 13,500.00      | 13,471.40                    | \$13,750.00                   | \$13,750.00                          |
| 4324-25 · SAN Co-op Tipping Fee              | 23,000.00      | 22,754.55        | 23,000.00      | 24,620.51                    | \$23,931.00                   | \$23,931.00                          |
| 4324-30 · SAN Demol. Debris Removal          | 3,500.00       | 5,906.43         | 5,500.00       | 4,421.31                     | \$5,500.00                    | \$5,500.00                           |
| 4324-32 · SAN Other Hauling                  | 2,500.00       | 2,869.40         | 3,600.00       | 2,887.80                     | \$3,600.00                    | \$3,600.00                           |
| 4324-35 · CFC Recovery                       | 600.00         | 1,032.87         | 600.00         | 490.63                       | \$600.00                      | \$600.00                             |
| 4324-40 · SAN Enviro. Services Permit        | 50.00          | 50.00            | 50.00          | 50.00                        | \$50.00                       | \$50.00                              |
| 4324-45 · Burn/Metal Pile Maintenance        | 500.00         | 300.00           | 500.00         | 255.00                       | \$500.00                      | \$500.00                             |
| 4324-50 · SAN Metal Pile Bailing             | 1,000.00       | 60.00            | 1,000.00       | 0.00                         | \$1,000.00                    | \$1,000.00                           |
| 4324-55 · Port-A-Potty                       | 900.00         | 975.00           | 700.00         | 975.00                       | \$1,000.00                    | \$1,000.00                           |
| TOTAL                                        | 62,970.00      | 63,923.36        | 67,690.00      | 65,781.65                    | \$71,078.00                   | \$71,078.00                          |
| SOLID WASTE CLEAN UP                         |                |                  |                |                              |                               |                                      |
| 4325-05 · Well Monitoring                    |                |                  |                |                              |                               |                                      |
| 4325-10 · Contract Engineering Services      | 1,900.00       | 1,900.00         | 1,900.00       | 1,800.00                     | \$1,930.00                    | \$1,930.00                           |
| 4325-15 · SAN Maint/Clean-up                 | 5,000.00       | 5,050.00         | 5,000.00       | 5,050.00                     | \$3,500.00                    | \$3,500.00                           |
| TOTAL                                        | 7,400.00       | 7,175.00         | 7,400.00       | 7,375.00                     | \$5,955.00                    | \$5,955.00                           |



Town of Salisbury, NH  
Budget Report

|                                    | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| ANIMAL CONTROL                     |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
| 4414-05 . Animal/Pest Control      | 400.00         | 335.00           | 400.00         | 685.00                       | \$450.00                      | \$450.00                             |
| TOTAL                              | 400.00         | 335.00           | 400.00         | 685.00                       | \$450.00                      | \$450.00                             |
|                                    |                |                  |                |                              |                               |                                      |
| 4415 HEALTH AGENCIES/HOSPITALS     |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
| 4415-05 Health Officer/Supplies    | 250.00         | 250.00           | 250.00         | 250.00                       | \$250.00                      | \$250.00                             |
| 4415-15 . HEALTH VNA/Hospitals     | 2,122.00       | 1,922.00         | 2,255.00       | 2,255.00                     | \$2,255.00                    | \$2,255.00                           |
| TOTAL                              | 2,372.00       | 2,172.00         | 2,505.00       | 2,505.00                     | \$2,505.00                    | \$2,505.00                           |
|                                    |                |                  |                |                              |                               |                                      |
| 4442 DIRECT ASSISTANCE             |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
|                                    |                |                  |                |                              |                               |                                      |
| 4442-05 . General Assistance       | 7,500.00       | 3,804.53         | 7,500.00       | 5,320.15                     | \$7,500.00                    | \$7,500.00                           |
| 4442-10 . Community Action Program | 1,381.00       | 1,381.00         | 1,436.00       | 1,436.00                     | \$1,493.00                    | \$1,493.00                           |
| TOTAL                              | 8,881.00       | 5,185.53         | 8,936.00       | 6,756.15                     | \$9,993.00                    | \$9,993.00                           |

Town of Salisbury, NH  
Budget Report

|                                            | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|--------------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| 4520 RECREATION DEPARTMENT                 |                |                  |                |                              |                               |                                      |
| 4520-15 Electricity                        | 250.00         | 0.00             | 125.00         |                              | \$125.00                      | \$125.00                             |
| 4520-20 Sanitation                         | 300.00         | 283.15           | 300.00         | 700.00                       | \$600.00                      | \$600.00                             |
| 4520-25 Misc.                              | 300.00         | 0.00             | 300.00         | 16.09                        | \$125.00                      | \$125.00                             |
| 4520-30 Uniforms/Equipment                 | 1,000.00       | 985.90           | 1,000.00       | 1,392.17                     | \$1,000.00                    | \$1,000.00                           |
| 4520-35 RECREATION - League Fees           | 300.00         | 300.00           | 300.00         | 300.00                       | \$300.00                      | \$300.00                             |
| TOTAL                                      | 2,150.00       | 1,519.05         | 2,025.00       | 2,408.26                     | \$2,150.00                    | \$2,150.00                           |
| 4550 LIBRARY                               |                |                  |                |                              |                               |                                      |
| 4550-03 LIBRARY - Annual                   | 7,650.00       | 7,650.00         | 8,430.00       | 8,430.00                     | \$9,243.00                    | \$9,243.00                           |
| 4550-05 LIBRARY - Library Salary           | 18,679.00      | 18,679.00        | 18,679.00      | 18,679.00                    | \$18,679.00                   | \$18,679.00                          |
| TOTAL                                      | 26,329.00      | 26,329.00        | 27,109.00      | 27,109.00                    | \$27,922.00                   | \$27,922.00                          |
| 4583 PATRIOTIC OBSERVATIONS                |                |                  |                |                              |                               |                                      |
| 4583-05 - PAT - Old Home Day               | 2,500.00       | 2,329.25         | 2,500.00       | 2,436.99                     | \$2,500.00                    | \$2,500.00                           |
| 4583-10 - PAT Flags                        | 150.00         | 117.95           | 150.00         | 0.00                         | \$150.00                      | \$150.00                             |
| TOTAL                                      | 2,650.00       | 2,447.20         | 2,650.00       | 2,436.99                     | \$2,650.00                    | \$2,650.00                           |
| 4600 CONSERVATION COMMISSION               |                |                  |                |                              |                               |                                      |
| 4600-10 CON - Conserv. Comm. Training      | 150.00         | 0.00             | 150.00         | 0.00                         | \$150.00                      | \$150.00                             |
| 4600-15 CON - Conserv. Comm. Maps/Supplies | 150.00         | 38.00            | 300.00         | 0.00                         | \$150.00                      | \$150.00                             |
| TOTAL                                      | 300.00         | 38.00            | 300.00         | 0.00                         | \$300.00                      | \$300.00                             |

Town of Salisbury, NH  
Budget Report

|                                                            | 2003<br>BUDGET | 2003<br>EXPENDED | 2004<br>BUDGET | 2004<br>EXPENDED<br>12/31/04 | 2005<br>Selectmen<br>Proposed | 2005<br>Budget Committee<br>Approved |
|------------------------------------------------------------|----------------|------------------|----------------|------------------------------|-------------------------------|--------------------------------------|
| 4711 DEBT SERVICE - PRINCIPAL                              |                |                  |                |                              |                               |                                      |
| 4711-10 Safety Building Principal                          |                |                  |                |                              |                               |                                      |
| 4711-12 New Ambulance Principal                            |                |                  | 11,334.00      | 11,333.33                    | \$36,667.00                   | \$36,667.00                          |
| 4711-20 - DS Landfill Closure Principal                    | 10,000.00      | 10,000.00        | 0.00           | 0.00                         | \$11,334.00                   | \$11,334.00                          |
| 4711-30 - DS Fire Truck Principal                          | 0.00           | 0.00             | 0.00           | 0.00                         |                               | \$0.00                               |
| TOTAL                                                      | 10,000.00      | 10,000.00        | 11,334.00      | 11,333.33                    | \$48,001.00                   | \$48,001.00                          |
| 4721 DEBT SERVICE - INTEREST                               |                |                  |                |                              |                               |                                      |
| 4721-10 DS Safety Building Interest                        |                |                  |                |                              |                               |                                      |
| 4721-15 DS New Ambulance Interest                          |                |                  | 2,041.00       | 2,039.08                     | \$17,976.00                   | \$17,976.00                          |
| 4721-20 DS Closure Interest                                | 550.00         | 520.00           | 0.00           | 0.00                         | \$1,842.00                    | \$1,842.00                           |
| 4721-30 Fire Truck                                         |                | 0.00             | 0.00           | 0.00                         |                               | \$0.00                               |
| TOTAL                                                      | 550.00         | 520.00           | 2,041.00       | 2,039.08                     | \$19,818.00                   | \$19,818.00                          |
| 4723 INTEREST: TANS                                        |                |                  |                |                              |                               |                                      |
| 4723-05 TAN Interest                                       | 1,000.00       | 0.00             | 1,000.00       | 0.00                         | \$1,000.00                    | \$1,000.00                           |
| TOTAL                                                      | 1,000.00       | 0.00             | 1,000.00       | 0.00                         | \$1,000.00                    | \$1,000.00                           |
| 4902 CAPITAL OUTLAY                                        |                |                  |                |                              |                               |                                      |
| 4902 CAPITAL OUTLAY - MACHINERY,<br>VEHICLES AND EQUIPMENT |                |                  |                |                              |                               |                                      |
| TOTAL                                                      | 0.00           | 0.00             | 0.00           | 0.00                         | \$0.00                        | \$0.00                               |
| 4909 CAPITAL OUTLAY - OTHER THAN BUILDINGS                 |                |                  |                |                              |                               |                                      |
| 4909-05 CO Land Acquisition                                |                |                  |                |                              |                               |                                      |
| 4909-10 Capital Outlay Transfer Station                    |                |                  |                | 2,347.00                     |                               | \$0.00                               |
| 4909-20 CO Revaluation (see 4152-05)                       |                | 57,535.11        | 0.00           | 0.00                         |                               | \$0.00                               |
| 4909-25 CO Safety Building (reimb from CRF)                |                | 24,050.00        | 0.00           | 37,150.00                    |                               | \$0.00                               |
| TOTAL                                                      | 0.00           | 81,585.11        | 0.00           | 39,497.00                    | \$0.00                        | \$0.00                               |

Town of Salisbury, NH  
Budget Report

|                                        | 2003       |            | 2004      |                   | 2005               |                           |
|----------------------------------------|------------|------------|-----------|-------------------|--------------------|---------------------------|
|                                        | BUDGET     | EXPENDED   | BUDGET    | EXPENDED 12/31/04 | Selectmen Proposed | Budget Committee Approved |
| 4915 CAPITAL RESERVE FUNDS             |            |            |           |                   |                    |                           |
| 4915-05 CRF Road Maintenance           |            |            |           |                   |                    |                           |
| 4915-10 CRF Emergency Services, Fire   | 25,000.00  |            | 30,000.00 | 30,000.00         | \$30,000.00        | \$30,000.00               |
| 4915-15 CRF Emergency Services, Police | 5,000.00   | 25,000.00  | 5,000.00  | 5,000.00          | \$5,000.00         | \$5,000.00                |
| 4915-20 CRF Reassessment               | 10,000.00  | 10,000.00  | 8,400.00  | 8,400.00          | \$8,400.00         | \$8,400.00                |
| 4915-25 CRF Recreational Facilities    | 0.00       |            | 0.00      |                   | \$0.00             | \$0.00                    |
| 4915-30 CRF Town Buildings & Grounds   | 50,000.00  | 50,000.00  | 5,000.00  | 5,000.00          | \$5,000.00         | \$5,000.00                |
| 4915-35 CRF Highway Equipment          | 2,500.00   | 2,500.00   | 2,500.00  | 2,500.00          | \$2,500.00         | \$2,500.00                |
| 4915-48 CRF Town Land Acquisition      | 5,000.00   | 5,000.00   | 5,000.00  | 5,000.00          | \$10,000.00        | \$10,000.00               |
| 4915-50 CRF Emergency Services, Rescue | 10,000.00  | 10,000.00  | 0.00      |                   | \$0.00             | \$0.00                    |
| 4915-55 CRF Library Bldg. Renovations  | 5,000.00   | 5,000.00   | 7,500.00  | 7,500.00          | \$7,500.00         | \$7,500.00                |
| 4915-60 CRF Pingree Bridge             | 2,500.00   | 2,500.00   | 5,000.00  | 5,000.00          | \$10,000.00        | \$10,000.00               |
| 4915-65 CRF Transfer Station/Recycling | 4,000.00   | 4,000.00   | 7,500.00  | 7,500.00          | \$7,500.00         | \$7,500.00                |
| TOTAL                                  | 119,000.00 | 119,000.00 | 75,900.00 | 75,900.00         | \$85,900.00        | \$85,900.00               |
| 4919 AGENCY FUNDS                      |            |            |           |                   |                    |                           |
| 4919-05 Conservation Commission        |            |            |           |                   | 10,000.00          | \$10,000.00               |
| TOTAL                                  |            |            |           |                   | 10,000.00          | 10,000.00                 |
| 5400 TRANSFERS TO TRUST FUNDS          |            |            |           |                   |                    |                           |
| 5405-05 Cemetery Trust Funds           | 1.00       | 350.00     |           | 1,525.00          |                    | \$0.00                    |
| 5410-05 Transfer to Trust Funds        |            |            |           |                   |                    | \$0.00                    |
| TOTAL                                  | 1.00       | 350.00     | 0.00      | 1,525.00          | \$0.00             | \$0.00                    |





## REVENUES

| Acct #                                     | Source of Revenue                         | Warr.<br>Art.#          | Estimated<br>Revenues<br>Prior Year | Actual<br>Revenues<br>Prior Year | Estimated<br>Revenues<br>Ensuring Year |
|--------------------------------------------|-------------------------------------------|-------------------------|-------------------------------------|----------------------------------|----------------------------------------|
| <b>TAXES</b>                               |                                           |                         |                                     |                                  |                                        |
| 3120                                       | Land Use Change Taxes                     |                         | 38,000                              | 53,760.50                        | 38,000                                 |
| 3180                                       | Resident Taxes                            |                         |                                     |                                  |                                        |
| 3185                                       | Timber Taxes                              |                         | 13,700                              | 19,318.16                        | 19,000                                 |
| 3186                                       | Payment in Lieu of Taxes                  |                         | 3,357                               | 3,830                            | 3,500                                  |
| 3189                                       | Other Taxes                               |                         |                                     |                                  |                                        |
| 3190                                       | Interest & Penalties on Delinquent Taxes  |                         | 8,000                               | 10,458.40                        | 10,000                                 |
|                                            | Inventory Penalties                       |                         |                                     |                                  |                                        |
| 3187                                       | Excavation Tax (\$.02 cents per cu yd)    |                         | 239                                 | 117                              | 150                                    |
| <b>LICENSES, PERMITS AND FEES</b>          |                                           |                         |                                     |                                  |                                        |
| 3210                                       | Business Licenses & Permits               |                         | 250                                 | 0                                | 100                                    |
| 3220                                       | Motor Vehicle Permit Fees                 |                         | 210,000                             | 205,924.80                       | 208,000                                |
| 3230                                       | Building Permits                          |                         | 3,600                               | 3,800                            | 3,800                                  |
| 3290                                       | Other Licenses, Permits & Fees            |                         | 4,000                               | 4,112                            | 4,100                                  |
| 3311-3319                                  | From Federal Government                   | FEMA                    | 3,658                               | 3,658.20                         | 0                                      |
| <b>FROM STATE</b>                          |                                           |                         |                                     |                                  |                                        |
| 3351                                       | Shared Revenues                           |                         | 5,076                               | 9,131                            | 9,131                                  |
| 3352                                       | Meals & Rooms Tax Distribution            |                         | 40,149                              | 40,149.27                        | 40,149                                 |
| 3353                                       | Highway Block Grant                       |                         | 54,229                              | 54,229.08                        | 58,260                                 |
| 3354                                       | Water Pollution Grant                     |                         |                                     |                                  |                                        |
| 3355                                       | Housing & Community Development           |                         |                                     |                                  |                                        |
| 3356                                       | State & Federal Forest Land Reimbursement |                         | 930                                 | 1,788                            | 1,100                                  |
| 3357                                       | Flood Control Reimbursement               |                         | 41,172                              | 41,172.46                        | 41,172                                 |
| 3359                                       | Other (Including Railroad Tax)            |                         |                                     |                                  |                                        |
| 3379                                       | FROM OTHER GOVERNMENTS                    | Homeland Security Grant |                                     |                                  | 5,960                                  |
| <b>CHARGES FOR SERVICES</b>                |                                           |                         |                                     |                                  |                                        |
| 3401-3406                                  | Income from Departments                   |                         | 8,000                               | 8,619.33                         | 8,500                                  |
| 3409                                       | Other Charges                             |                         |                                     |                                  |                                        |
| <b>MISCELLANEOUS REVENUES</b>              |                                           |                         |                                     |                                  |                                        |
| 3501                                       | Sale of Municipal Property                |                         | 2,150                               | 2,412                            | 2,200                                  |
| 3502                                       | Interest on Investments                   |                         | 3,100                               | 5,220.62                         | 5,200                                  |
| 3503-3509                                  | Other                                     |                         | 7,000                               | 4,065.62                         | 4,000                                  |
| <b>INTERFUND OPERATING TRANSFERS IN</b>    |                                           |                         |                                     |                                  |                                        |
| 3912                                       | From Special Revenue Funds                |                         |                                     |                                  |                                        |
| 3913                                       | From Capital Projects Funds               |                         |                                     |                                  |                                        |
| 3914                                       | From Enterprise Funds                     |                         |                                     |                                  |                                        |
|                                            | Sewer - (Offset)                          |                         |                                     |                                  |                                        |
|                                            | Water - (Offset)                          |                         |                                     |                                  |                                        |
|                                            | Electric - (Offset)                       |                         |                                     |                                  |                                        |
|                                            | Airport - (Offset)                        |                         |                                     |                                  |                                        |
| 3915                                       | From Capital Reserve Funds                | 2                       | 55,000                              | 39,497                           | 0                                      |
| 3916                                       | From Trust & Agency Funds                 |                         | 1,500                               | 1,500                            | 1,200                                  |
| <b>OTHER FINANCING SOURCES</b>             |                                           |                         |                                     |                                  |                                        |
| 3934                                       | Proc. From Long Term Bonds & Notes        |                         | 550,000                             | 364,849.                         | 0                                      |
|                                            | Amounts VOTED from F/B ("Surplus")        |                         |                                     |                                  |                                        |
|                                            | Fund Balance ("Surplus") to Reduce Taxes  |                         | 10,000                              | 10,000                           | 0                                      |
| <b>TOTAL ESTIMATED REVENUE AND CREDITS</b> |                                           |                         | 1,063,110                           | 887,612.44                       | 463,522                                |

BUDGET SUMMARY

|                                                                      | Prior Year<br>Adopted<br>Budget | Selectmen's<br>Recommended<br>Budget | Budget<br>Committee's<br>Recommended<br>Budget |
|----------------------------------------------------------------------|---------------------------------|--------------------------------------|------------------------------------------------|
| SUBTOTAL 1 Appropriations Recommended (from pg.5)                    | 721,954                         | 934,550                              | 934,550                                        |
| SUBTOTAL 2 Special Warrant Articles Recommended<br>(from pg. 6)      | 674,000                         | 25,690                               | 16,504                                         |
| SUBTOTAL 3 "Individual" Warrant Articles Recommended<br>(from pg. 6) | 0                               | 0                                    | 0                                              |
| TOTAL Appropriations Recommended                                     | 1,395,954.                      | 960,240                              | 951,054                                        |
| Less: Amount of Estimated Revenues & Credits (from above)            | 1,037,790                       | 463,522                              | 463,522                                        |
| Estimated Amount of Taxes to be Raised                               | 358,164                         | 496,718                              | 487,532                                        |

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$ 88,323.50  
(See Supplemental Schedule With 10% Calculation)

Budget Committee Supplemental Schedule  
(RSA 32:18, 19, & 32:21)  
(for Calculating 10% Maximum Increase)

Version #1

Local Government Unit:

Fiscal Year Ending 2004

RECOMMENDED AMOUNT

|                                                                                  |              |
|----------------------------------------------------------------------------------|--------------|
| 1. Total Recommended by Budget Committee                                         | 951,054.00   |
| <b>LESS EXCLUSIONS:</b>                                                          |              |
| 2. Principal: Long-Term Bonds & Notes                                            | 48,001.00    |
| 3. Interest: Long-Term Bonds & Notes                                             | 19,818.00    |
| 4. Capital Outlays Funded from Long-term Bonds & Notes per<br>33:8 & 33:7-b.     | 0            |
| 5. Mandatory Assessments                                                         | 0            |
| 6. Total Exclusions (sum of rows 2 – 5)                                          | 67,819.00    |
| 7. Amount Recommended less recommended exclusion amounts<br>(line 1 less line 6) | 883,235.00   |
| 8. Line 7 times 10%                                                              | 88,323.50    |
| 9. Maximum Allowable Appropriations (lines 1 & 8)                                | 1,039,377.50 |

Line 8 is the maximum allowable increase to the Budget Committee's *Recommended budget*.

## Selectmen's Report

The Selectman's report is often a summary of the year's events, which are usually highlighted by one or two significant issues. However, it is difficult to single out any one issue since each meeting brought new challenges for our Board. The following is a re-cap of our year including some news for 2005.

Staffing changes have occurred in the Bookkeeper, Building Inspector and Planning Office Assistant. Our thanks go out to Martha Chase, Everett Hodge and Penny Keyser-Smith for their dedication to the Town. Newcomers, John Herbert, Chuck Bodien and Denise Balch each bring experience and interest in Salisbury to improve service and assist the public. We look forward to a long relationship to provide continuity for our residents and property owners. The support the Selectmen receive from Margaret Warren and Kathie Downes is invaluable; they are the glue which holds us together and keeps the Board on track.

Beverly Bowne and James Zink-Mailloux served as Deputy Treasurers during Ken Mailloux's two-month vacation traveling the USA. We're pleased Ken returned safely and fortunate to have Beverly ready and able to perform the duties necessary to keep our finances in good order. After Esther Hodge's move from Salisbury to Concord, James Zink-Mailloux was appointed Deputy Tax Collector. We wish Esther the best and know that Jim will serve the Town in a professional manner.

Maintenance repairs and improvements of Town buildings in 2004 included: Town Hall roofing, plumbing improvements to prevent further freezing of pipes and outside lighting; at Academy Hall the siding was replaced on the addition which houses the Tax Collector and Town Clerk and additional lighting was installed. Funds to paint a portion of Academy Hall and re-roof the main building is included in the 2005 Budget. We have also included money to replace the front door at Town Hall.

Mary Kelley resigned May 10 as Selectman and Ken Ross-Raymond was appointed October 25 to serve until Town Meeting 2005.

Under the direction of Jim Mason, as General Contractor, AG Structures began construction of our new Safety Services building on Route 4, beside the Post Office. Construction began in August and a spring completion is expected. We were fortunate to obtain funding through Lake Sunapee Bank at a 3.8% interest rate.

Our safety volunteers have succeeded in obtaining grant funds for supplies, equipment and installation of another dry hydrant. Phil Tucker, has resigned as Rescue Captain, but will remain on the squad. Phil provided leadership and a level of professionalism and commitment to obtain updated equipment and training for the volunteers to give quality care.

Similar to surrounding towns, our Police Department is experiencing decreased staffing. Chief Perillo continues to seek qualified officers to fill our vacant positions.

We were fortunate to experience another successful Old Home Day Weekend. From the Friday evening ice cream social and animal parade to the usual Saturday events, it is easy to say it could only happen under the able leadership of the Pattens and volunteerism by several individuals and organizations.

The Transfer Station and Recycling Center continues to improve the area, encouraging the use of recycling, thereby saving the Town money in tipping fees which is based on tonnage. A public hearing was also held in 2004 with an outcome to begin charging a \$10 disposal fee for devices brought to the Transfer Station which contain CFCs (refrigerators, freezers, air conditioners). While our recycling is voluntary, we encourage everyone to do their part in reducing the amount of paper, glass and aluminum that is placed in the containers and participate in our recycling program.

No doubt one of the most time consuming topics has been "roads". We have discussed the various classes of roads, formed a road research committee, held several public meetings concerning building permits on Class VI and Private Roads, toured roads, revised the driveway permit procedure and form, and revised the Roadside Tree Cutting Procedure. Roads literally lead to many topics, directions and opinions. Roads continue to be a valuable asset to our Town and also one of the most costly to maintain. Maintenance costs often forego our ability to do improvements. Our Master Plan needs to include progressive planning for the future, which may include a location for town sand and salt.

The Hensmith Road Culvert project proceeds with written cost proposals due February 24, for completion in the summer of 2005.

Plans for the library expansion and renovation continue with fund raising at full speed ahead. Through the leadership of George Franz and Gail Henry, the bulk of the project will be funded through grants and private donations. Their energy and enthusiasm is commendable.

Congratulations to the winner of the "Shutter Bug" contest. We are pleased to have your photo adorn the cover of our Town Report. Even though this may seem to be a simple task of submitting a photograph of a location in Town, it becomes part of our history. You and the others who submitted photos have taken the time to participate. Positive volunteerism is the key to our ability to offer services and keep a home-town atmosphere. Generations of families call Salisbury their home, we need their knowledge, historical perspective and jump-in-and help attitude. We also need to be willing to accept new ideas and constructive opinions.

We hope you take the time to read the departmental reports and perhaps find a topic of interest to share some time with a committee or event. Everything is connected, no one thing can change by itself.

Thank you for letting us serve you.

Mary R. Heath, Chairman

Joseph E. Landry

Kenneth Ross-Raymond

Salisbury Board of Selectmen



| TAX COLLECTOR'S REPORT                    |                                      |                   |                   |  |
|-------------------------------------------|--------------------------------------|-------------------|-------------------|--|
|                                           | Fiscal Year Ending December 31, 2004 |                   |                   |  |
| CR.                                       | Levies For 2004                      | Prior Levies 2003 | Prior Levies 2002 |  |
| Remitted to Treasurer During Fiscal Year: |                                      |                   |                   |  |
| Property Taxes                            | 1,818,170.29                         | 134,288.83        |                   |  |
| Land Use Change                           | 55,575.50                            |                   |                   |  |
| Yield Taxes                               | 19,318.16                            |                   |                   |  |
| Gravel                                    | 238.86                               |                   |                   |  |
| Excavation                                |                                      |                   |                   |  |
| Interest                                  | 1920.53                              | 4508.32           |                   |  |
| Abatements Made:                          |                                      |                   |                   |  |
| Property Taxes                            | 4,301.00                             | 2,284.29          |                   |  |
| Change of Use                             | 6825.00                              |                   |                   |  |
| Uncollected Taxes (End of Year)           |                                      |                   |                   |  |
| Property Taxes                            | 114,120.71                           |                   |                   |  |
| Land Use Change                           | 8,105.00                             | 1,815.00          |                   |  |
| Yield Taxes                               | 6414.27                              |                   |                   |  |
| Excavation Tax                            |                                      | 121.82            |                   |  |
| <b>Total Credits:</b>                     | <b>2,034,989.32</b>                  | <b>143,018.26</b> | <b>0.00</b>       |  |
| DR.                                       |                                      |                   |                   |  |
| Uncollected Taxes (Beginning of Year)     |                                      |                   |                   |  |
| Property Taxes                            |                                      | 136,573.12        |                   |  |
| Land Use Change                           |                                      | 1815.00           |                   |  |
| Yield Taxes                               |                                      | 121.82            |                   |  |
| Added Tax                                 |                                      |                   |                   |  |
| Taxes Committed This Is Year              |                                      |                   |                   |  |
| Property Taxes                            | 1,934,856.00                         |                   |                   |  |
| Land Use Change                           | 70505.50                             |                   |                   |  |
| Excavation                                | 238.86                               |                   |                   |  |
| Yield Taxes                               | 25,732.43                            |                   |                   |  |
| Added Tax                                 | 1,736.00                             |                   |                   |  |
| Interest                                  | 1,920.53                             | 4508.32           |                   |  |
| <b>Total Debits:</b>                      | <b>2,034,989.32</b>                  | <b>143,018.26</b> | <b>0.00</b>       |  |



| SUMMARY OF TAX SALES ACCOUNTS                    |  |                  |                  |                  |                  |                  |
|--------------------------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| Fiscal Year Ending December 31, 2004             |  |                  |                  |                  |                  |                  |
| DR.                                              |  | Fiscal Year 2003 | Fiscal Year 2002 | Fiscal Year 2001 | Fiscal Year 2000 | Fiscal Yrs 99/96 |
| Unred. Liens Balance at Beginning of Fiscal Year |  |                  | 14483.89         | 5774.03          | 332.09           | 1,265.50         |
| Liens Executed                                   |  | 26,266.90        |                  |                  |                  |                  |
| Interest & Costs Collected                       |  | 933.78           | 1807.07          | 1,455.48         | 231.11           | 1484.07          |
| Overpayments                                     |  |                  |                  |                  |                  |                  |
| Total Debits:                                    |  | 27,200.68        | 16,290.96        | 7,229.51         | 563.20           | 2,749.57         |
| CR.                                              |  |                  |                  |                  |                  |                  |
| Redemptions                                      |  | 11,892.43        | 8,951.17         | 5,774.03         | 332.09           | 1,265.50         |
| Interest/Costs                                   |  | 933.78           | 1807.07          | 1,455.48         | 231.11           | 1484.07          |
|                                                  |  |                  |                  |                  |                  |                  |
| End of Year Unredeemed                           |  | 14,374.47        | 5532.72          | 0.00             | 0.00             | 0.00             |
| Total Credits:                                   |  | 27,200.68        | 16,290.96        | 7,229.51         | 563.20           | 2,749.57         |

**TOWN CLERK'S REVENUES RECEIVED  
FOR THE YEAR ENDING DECEMBER 31, 2004**

|                                          |                    |
|------------------------------------------|--------------------|
| Motor Vehicle Permits                    | \$ 201,525.30      |
| Motor Vehicle Stickers                   | 4,399.50           |
| Title Applications                       | 528.00             |
| Dog Licenses                             | 2,049.00           |
| Marriage Licenses                        | 513.00             |
| Dredge / Fill Applications               |                    |
| Filing Fees                              | 6.00               |
| Certified Copies                         | 24.00              |
| <b>Total – Town Revenue</b>              | <hr/> \$209,045.30 |
| Town Clerk Fees                          | 7,708.50           |
| Deputy Town Clerk Fees                   | 616.00             |
| <b>Total – Clerk Fees</b>                | <hr/> 8,324.00     |
| <b>Net Town Revenue &amp; Clerk Fees</b> | <hr/> \$209,045.30 |
| <b>Net Town Revenue</b>                  | <hr/> \$200,721.30 |

DORA RAPALYEA  
TOWN CLERK

## SCHEDULE OF TOWN PROPERTY - 2004

|              |                                                             |                    |
|--------------|-------------------------------------------------------------|--------------------|
| 1.           | Town Hall – Map 238, Lot 41 (land & bldg)                   | \$ 255,200         |
|              | Furniture & contents                                        | 15,000             |
| 2.           | Library – Map 238, Lot 41 (bldg)                            | \$ 73,600          |
|              | Furniture & contents                                        | 180,000            |
| 3.           | Academy Hall – Map 244, Lot 62 (land & bldg)                | \$ 303,200         |
|              | Furniture & contents                                        | 50,000             |
| 4.           | Fire & Police Station (old) – Map 238, Lot 68 (land & bldg) | \$ 156,000         |
|              | Furniture & contents                                        | 20,000             |
| 5.           | Forestry Building – Map 238, Lot 68 (bldg)                  | \$ 5,400           |
|              | Contents                                                    | 2,000              |
| 6.           | Mill Cemetery – Map 219, Lot 16                             | \$ 500             |
|              | Oak Hill Cemetery – Map 237, Lot 22                         | 400                |
|              | Baptist Cemetery – Map 238, Lot 44                          | 700                |
|              | Fellows Cemetery Map – 244, Lot 27                          | 500                |
|              | Cemetery – Map 244, Lot 39                                  | 1,000              |
|              | Congregational Cemetery – Map 244, Lot 53                   | 0                  |
|              | Bog Road Cemetery – Map 245, Lot 37                         | 300                |
|              | Maplewood Cemetery – Map 257, Lot 2                         | 600                |
| 7.           | Recreation Land – Map 244, Lot 72                           | \$ 24,700          |
| 8.           | Maplewood Ballfield – Map 257, Lot 1 (land & bldg)          | \$ 97,200          |
|              | Content                                                     | 1,500              |
| 9.           | Safety Building Land – Map 244, Lot 10                      | \$ 90,400          |
| 10.          | Transfer Station – Map 228, Lot 7 (land & bldg)             | \$ 102,500         |
| 11.          | Veteran Monuments                                           | \$ 1,600           |
| <b>TOTAL</b> |                                                             | <b>\$1,382,300</b> |

**SUMMARY INVENTORY - 2004**

|                               |              |
|-------------------------------|--------------|
| Land                          | \$43,931,700 |
| Commercial Land               | 582,200      |
| Land @ Current Use            | 1,609,398    |
| Conservation Restriction      | 19,685       |
| Buildings                     | 57,602,400   |
| Commercial Buildings          | 1,151,400    |
| Utilities                     | 9,456,100    |
| Mobile Homes                  | 1,240,000    |
| Elderly Exemptions            | 700,000      |
| Blind Exemptions              | 15,000       |
| Disabled Exemptions           | 60,000       |
| Number of War Service Credits | 65           |

**TAX RATE APPROVAL LETTER****October 22, 2004**

|                                       |                |
|---------------------------------------|----------------|
| Net Assessed Valuation (w/ utilities) | \$ 114,817,883 |
| Taxes Committed to Collector:         |                |
| Town Property Taxes Assessed          | 1,944,351      |
| Total Gross Property Taxes            | 1,944,351      |
| Less War Service Credit               | 11,800         |
| Total Property Tax Commitment         | 1,932,351      |
| Net School Appropriation:             |                |
| Local School                          | 1,072,347      |
| State Education Tax                   | 276,460        |
| Net County Assessment                 | 234,201        |

**TAX RATE**

|                |         |
|----------------|---------|
|                | \$ 3.15 |
| County         | 2.04    |
| School (local) | 9.34    |
| School (state) | 2.62    |

TOWN TAX RATE (per \$1,000) = \$17.15

### Trustees of the Trust Funds

All three Trustees were new in 2004 (Jeff McCandless and Gail Henry in March and John DeGrassie in September).

In May, Gail and Jeff attended Trust Fund training sponsored by the Justice and Revenue Departments. Jeff attended the Cemetery Trustee training as well.

As a result of our training and the review of previous reports, we determined that adjustments would need to be made to the Cemetery accounts to bring them in line with the actual Trust records. Adjustments plus procedural changes were made in 2004.

We are required by statute to invest taxpayer funds (ie. Capital Reserves) in fixed income accounts only. We are allowed, however, to invest at least part of the Cemetery Funds in stocks and bonds. In recent years Salisbury has used bank savings accounts, money market accounts, a one-year CD and the New Hampshire Public Deposit Investment Pool (NHPDIP).

Near year end we were able to move some Capital Reserve funds to four 10 month Certificates at 2.39% APR and some Cemetery Funds to one 15 month Certificate at 2.50% APR.

In 2005, after we develop an investment policy using Prudent Man guidelines, we will consider investing a portion of the Cemetery Funds in a diversified mutual fund.

We will continue to try to obtain better yields when possible.

Respectfully submitted:

Jeffrey R. McCandless

Gail M. Henry

John DeGrassie

Trustees of Trust Funds



Report of the Trust Funds of the Town of Salisbury on December 31, 2004

| Report of the Trust Funds of the Town of Salisbury on December 31, 2004 |                           |                                       |              |   |                        |                   |                                 |              |                               |                        |            |          |                      |
|-------------------------------------------------------------------------|---------------------------|---------------------------------------|--------------|---|------------------------|-------------------|---------------------------------|--------------|-------------------------------|------------------------|------------|----------|----------------------|
| Date of Creation                                                        | Name of Trust Fund        | Purpose of Trust Fund                 | How Invested | % | PRINCIPAL              |                   |                                 |              | INCOME                        |                        |            |          |                      |
|                                                                         |                           |                                       |              |   | Balance Beginning Year | New Funds Created | (Losses) or Gains on Securities | Withdrawals  | Balance End Year (Reinvested) | Income During Year     |            |          |                      |
|                                                                         |                           |                                       |              |   |                        |                   |                                 |              |                               | Balance Beginning Year | %          | Amount   | Expended During Year |
|                                                                         | Cemetery Perpetual Care   | Mapl. Cem. Care                       | Bank-CD      |   | \$20,200.85            |                   |                                 |              | \$12,813.83                   |                        | \$206.40   |          | \$13,020.23          |
|                                                                         | Cemetery Perpetual Care   | Mapl. Cem. Care                       | Bank-MMkt    |   |                        |                   |                                 | \$308.79     | \$6,193.95                    |                        | \$5.28     |          | \$6,199.23           |
|                                                                         | Cemetery Perpetual Care   | Cem. Care                             | Bank Deposit |   | \$1,873.87             |                   |                                 |              | \$0.00                        |                        | \$0.00     |          | \$0.00               |
|                                                                         | Cemetery Perpetual Care   | Cemetery Perpetual Care               | NHPDIP       |   | \$25,799.81            |                   |                                 | \$479.61     | \$22,817.82                   |                        | \$253.91   |          | \$23,071.73          |
|                                                                         | Cemetery Maint. & Op.     | Cem. Care All                         | NHPDIP       |   | \$13,787.00            | \$1,050.00        |                                 | \$1,236.60   | \$18,860.93                   |                        | \$139.77   |          | \$19,000.70          |
|                                                                         | Cemetery Rest. & Repair   | Restoration                           | Bank Deposit |   |                        | \$125.00          |                                 | \$1.00       | \$124.00                      |                        | \$0.02     |          | \$124.02             |
|                                                                         |                           | Total Cemetery Funds                  |              |   | \$61,661.53            | \$1,175.00        |                                 | \$2,026.00   | \$60,810.53                   |                        | \$605.38   |          | \$61,415.91          |
| 1994                                                                    | MVSD-Bldg & Gmnds Main.   | Capital Reserve                       | NHPDIP       |   | \$74,532.93            | \$25,000.00       |                                 |              | \$99,532.93                   |                        | \$837.33   |          | \$100,370.26         |
| 1994                                                                    | MVSD-Building             | Capital Reserve                       | NHPDIP       |   | \$32,097.16            |                   |                                 | \$32,097.16  | \$0.00                        |                        | \$211.28   | \$211.28 | \$0.00               |
| 1996                                                                    | MVSD-Special Ed           | Capital Reserve                       | NHPDIP       |   | \$171,647.08           |                   |                                 |              | \$171,647.08                  |                        | \$1,696.68 |          | \$173,343.76         |
| 2002                                                                    | MVSD-Prog. Improvement    | Capital Reserve                       | NHPDIP       |   | \$0.00                 | \$150,000.00      |                                 | \$68,006.00  | \$81,994.00                   |                        | \$380.71   |          | \$82,374.71          |
|                                                                         |                           | Total School District Capital Reserve |              |   | \$278,277.17           | \$175,000.00      |                                 | \$100,103.16 | \$353,174.01                  |                        | \$3,126.00 | \$211.28 | \$356,088.73         |
| 1949                                                                    | Flood Control Area Maint. | Capital Reserve                       | Bank CD      |   | \$42,421.50            |                   |                                 |              | \$42,421.50                   |                        | \$362.26   |          | \$42,783.76          |
|                                                                         | Flood Control Area Maint. | Capital Reserve                       | Money Market |   | \$18,898.42            |                   |                                 |              | \$18,898.42                   |                        | \$145.50   |          | \$19,043.92          |
|                                                                         | Flood Control Area Maint. | Capital Reserve                       | NHPDIP       |   | \$171,485.29           |                   |                                 |              | \$171,485.29                  |                        | \$1,694.81 |          | \$173,180.10         |
|                                                                         | Flood Control Area Maint. | Capital Reserve                       | Bonds        |   | \$0.00                 |                   |                                 |              | \$0.00                        |                        |            |          | \$0.00               |
|                                                                         |                           | Total Flood Control                   |              |   | \$232,805.21           |                   |                                 |              | \$232,803.21                  |                        | \$2,202.57 |          | \$235,007.78         |

|                                                          |                              |                                    |                                                  |                     |                     |                     |                     |                   |                     |
|----------------------------------------------------------|------------------------------|------------------------------------|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| 1972                                                     | Town Buildings & Grounds     | Capital Reserve                    | Bank Deposit                                     | \$109,517.39        | \$5,000.00          | \$37,150.00         | \$77,367.39         | \$714.88          | \$78,082.27         |
| 1974                                                     | Highway Equipment            | Capital Reserve                    | Bank Deposit                                     | \$23,015.66         | \$2,500.00          |                     | \$13,515.66         | \$109.39          | \$13,625.05         |
| 1974                                                     | Highway Equipment            | Capital Reserve                    | Bank CD                                          | \$0.00              |                     |                     | \$12,000.00         | \$43.71           | \$12,043.71         |
| 1986                                                     | Revaluation                  | Capital Reserve                    | Bank Deposit                                     | \$4,469.15          | \$8,400.00          |                     | \$12,869.15         | \$17.66           | \$12,886.81         |
| 1987                                                     | Recrestion                   | Capital Reserve                    | Bank Deposit                                     | \$5,490.75          |                     |                     | \$5,490.75          | \$19.60           | \$5,510.35          |
| 1994                                                     | Emergency Serv.- Rescue      | Capital Reserve                    | NHPOP                                            | \$10,824.39         |                     |                     | \$10,824.39         | \$106.94          | \$10,931.33         |
| 1994                                                     | Emergency Serv.-Police       | Capital Reserve                    | Bank Deposit                                     | \$19,372.95         | \$5,000.00          |                     | \$5,000.00          | \$2.07            | \$5,002.07          |
| 1995                                                     | Emergency Serv.-Police       | Capital Reserve                    | Bank CD                                          | \$0.00              |                     |                     | \$19,372.95         | \$128.16          | \$19,501.11         |
| 1994                                                     | Emergency Serv.-Fire         | Capital Reserve                    | NHPOP                                            | \$36,527.05         | \$30,000.00         |                     | \$66,527.05         | \$401.87          | \$66,928.92         |
| 1996                                                     | Land Acquisition             | Capital Reserve                    | Money Market                                     | \$6,553.89          | \$5,000.00          |                     | \$11,553.89         | \$57.28           | \$11,611.17         |
| 2000                                                     | Library Bldg Renovation      | Capital Reserve                    | Bank Deposit                                     | \$17,835.27         | \$7,500.00          | \$1.00              | \$7,499.00          | \$4.64            | \$7,503.64          |
| 2001                                                     | Library Bldg Renovation      | Capital Reserve                    | Bank CD                                          | \$0.00              |                     |                     | \$17,835.27         | \$117.98          | \$17,953.25         |
| 2002                                                     | Phigree Bridge               | Capital Reserve                    | Bank Deposit                                     | \$5,012.32          | \$5,000.00          |                     | \$10,012.32         | \$19.96           | \$10,032.28         |
| 2002                                                     | Transfer Sta. Recycle        | Capital Reserve                    | Bank Deposit                                     | \$8,019.74          | \$7,500.00          | \$2,347.00          | \$13,172.74         | \$31.30           | \$13,204.04         |
|                                                          |                              | <b>TOTAL CAPITAL RESERVE FUNDS</b> |                                                  | <b>\$246,638.56</b> | <b>\$75,900.00</b>  | <b>\$39,498.00</b>  | <b>\$283,040.56</b> | <b>\$1,775.44</b> | <b>\$284,816.00</b> |
|                                                          |                              | <b>Grand total</b>                 |                                                  | <b>\$819,382.47</b> | <b>\$252,075.00</b> | <b>\$141,627.16</b> | <b>\$929,830.31</b> | <b>\$0.00</b>     | <b>\$937,328.42</b> |
| Cemetery Year End Balances reflect transfers as follows: |                              |                                    |                                                  |                     |                     |                     |                     |                   |                     |
|                                                          | Amount                       | From                               | to                                               |                     |                     |                     |                     |                   |                     |
|                                                          | \$1,841.64                   | Maplewood PC                       | Cemetery Maint. & Op.                            |                     |                     |                     |                     |                   |                     |
|                                                          | \$3,418.89                   | Other Cem. PC                      | Cemetery Maint. & Op.                            |                     |                     |                     |                     |                   |                     |
|                                                          | \$1,873.87 & \$5.36 Interest | Cem. PC Int. A/C                   | \$957.36 + \$2.74 Interest to Maplewood Cem. PC. |                     |                     |                     |                     |                   |                     |
|                                                          |                              |                                    | \$916.51 + \$2.62 Interest to Other Cemetery PC. |                     |                     |                     |                     |                   |                     |

TrustFunds MS Form 9 12-31-2004

1/31/05

SALISBURY CEMETERY TRUST FUNDS

Report of the Trust Funds of the Town of Salisbury on December 31, 2004

Maplewood

2004

| Date of Creation | Name of Trust      | No. of Sites | Purpose of Trust | How Invested | PRINCIPAL         |                   |             |                  |                   | Interest Income |                  | Earnings         |                | Expenses             |                                   | Year End Balance |
|------------------|--------------------|--------------|------------------|--------------|-------------------|-------------------|-------------|------------------|-------------------|-----------------|------------------|------------------|----------------|----------------------|-----------------------------------|------------------|
|                  |                    |              |                  |              | Beginning Balance | New Funds Created | Withdrawals | Balance Year End | Income Allocation | Yearly Income   | Special Expenses | Regular Expenses | Total Expenses | Gain (loss) for year | Grand Total of Principal & Income |                  |
|                  |                    |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| 1984             | Fred & Polly Adams | 6            | Perp. C. Common  | 150.00       |                   |                   | 198.53      | 1.8875%          | 22.07             | 218.60          | 13.14            | 13.14            | 8.93           | 355.46               |                                   |                  |
| 1975             | Adams/Hawkins      | 6            | Perp. C. Common  | 100.00       |                   |                   | 115.79      | 1.4532%          | 16.99             | 132.78          | 13.14            | 13.14            | 183.78         |                      |                                   |                  |
| 1990             | DeHaro/Purnington  | 8            | Perp. C. Common  | 90.00        |                   |                   | 90.00       | 1.1097%          | 12.97             | 102.97          | 17.52            | 17.52            | (4.55)         | 199.19               |                                   |                  |
| 1959             | Carrie Eastman     | 4            | Perp. C. Common  | 93.00        |                   |                   | 314.75      | 2.2210%          | 25.96             | 340.71          | 8.76             | 8.76             | 17.20          | 424.95               |                                   |                  |
| 1984             | Annie Fogarty      | 2            | Perp. C. Common  | 100.00       |                   |                   | 213.83      | 1.7094%          | 19.98             | 233.81          | 4.38             | 4.38             | 15.60          | 329.43               |                                   |                  |
| 1975             | Follett/Wells      | 2            | Perp. C. Common  | 100.00       |                   |                   | 232.04      | 2.0805%          | 24.33             | 256.37          | 4.38             | 4.38             | 19.95          | 401.99               |                                   |                  |
| 1972             | Arthur Frew & Son  | 6            | Perp. C. Common  | 100.00       |                   |                   | 251.12      | 1.9125%          | 22.36             | 273.48          | 13.14            | 13.14            | 9.22           | 360.34               |                                   |                  |
| 1990             | Mildred Harpauer   | 6            | Perp. C. Common  | 200.00       |                   |                   | 451.59      | 3.5491%          | 41.49             | 493.08          | 13.14            | 13.14            | 28.35          | 679.94               |                                   |                  |
| 1978             | Chas. G. Holmes    | 6            | Perp. C. Common  | 200.00       |                   |                   | 458.65      | 3.5876%          | 41.94             | 500.59          | 13.14            | 13.14            | 28.80          | 687.45               |                                   |                  |
| 1978             | Harold L. Holmes   | 6            | Perp. C. Common  | 200.00       |                   |                   | 337.92      | 2.9300%          | 34.25             | 372.17          | 13.14            | 13.14            | 21.11          | 559.03               |                                   |                  |
| 1986             | Rudolph Honkola    | 12           | Perp. C. Common  | 150.00       |                   |                   | 331.21      | 2.6211%          | 30.64             | 361.85          | 28.28            | 28.28            | 4.36           | 485.57               |                                   |                  |
| 1981             | Hooper Family      | 6            | Perp. C. Common  | 50.00        |                   |                   | 115.06      | 0.8991%          | 10.51             | 125.57          | 13.14            | 13.14            | (2.63)         | 162.43               |                                   |                  |
| 1954             | Annie B. Little    | 6            | Perp. C. Common  | 1,000.00     |                   |                   | 4,006.62    | 27.2703%         | 318.80            | 4,325.42        | 13.14            | 13.14            | 305.66         | 5,312.28             |                                   |                  |
| 1953             | Robert Little      | 6            | Perp. C. Common  | 100.00       |                   |                   | 222.72      | 1.7579%          | 20.55             | 243.27          | 13.14            | 13.14            | 7.41           | 330.13               |                                   |                  |
| 1973             | Richard Merrill    | 6            | Perp. C. Common  | 200.00       |                   |                   | 451.59      | 3.5491%          | 41.49             | 493.08          | 13.14            | 13.14            | 28.35          | 679.94               |                                   |                  |
| 1981             | Stuart Mitchell    | 6            | Perp. C. Common  | 300.00       |                   |                   | 717.95      | 5.294%           | 61.89             | 779.84          | 13.14            | 13.14            | 17.15          | 1,019.95             |                                   |                  |
| 1973             | Max Parris         | 3            | Perp. C. Common  | 100.00       |                   |                   | 371.76      | 2.045%           | 23.67             | 395.43          | 6.57             | 6.57             | 17.11          | 388.85               |                                   |                  |
| 1971             | Harold A. Prince   | 6            | Perp. C. Common  | 500.00       |                   |                   | 1,312.59    | 0.8729%          | 115.42            | 1,428.01        | 13.14            | 13.14            | 102.28         | 1,914.87             |                                   |                  |
| 1960             | George B. Sanborn  | 6            | Perp. C. Common  | 200.00       |                   |                   | 685.04      | 4.8207%          | 58.36             | 743.40          | 13.14            | 13.14            | 43.22          | 928.28               |                                   |                  |
| 1973             | Arthur Schaefer    | 6            | Perp. C. Common  | 100.00       |                   |                   | 260.69      | 1.9645%          | 22.97             | 283.66          | 13.14            | 13.14            | 9.83           | 370.52               |                                   |                  |
| 1962             | B. F. Shaw         | 6            | Perp. C. Common  | 100.00       |                   |                   | 305.60      | 2.2092%          | 25.83             | 331.43          | 13.14            | 13.14            | 12.69          | 418.29               |                                   |                  |
| 1960             | Weymouth Taylor    | 12           | Perp. C. Common  | 500.00       |                   |                   | 1,098.19    | 8.7051%          | 101.77            | 1,199.96        | 28.28            | 28.28            | 75.49          | 1,673.66             |                                   |                  |
| 1958             | B. Telemann        | 6            | Perp. C. Common  | 200.00       |                   |                   | 565.32      | 4.168%           | 48.73             | 614.05          | 13.14            | 13.14            | 35.59          | 800.91               |                                   |                  |
| 1960             | Chas. Whitemore    | 2            | Perp. C. Common  | 100.00       |                   |                   | 340.93      | 2.4017%          | 29.08             | 369.01          | 4.38             | 4.38             | 23.70          | 464.83               |                                   |                  |
| 2001             | Benedict           |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| 2001             | Morris             |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| 2001             | Ipsen              |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| 2001             | Bailey             |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| 2001             | Ide Prince Estate  |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| 2002             | Nickerson          |              |                  |              |                   |                   |             |                  |                   |                 |                  |                  |                |                      |                                   |                  |
| TOTALS           |                    |              |                  |              | 4,933.00          | -                 | 4,933.00    | 13,426.22        | 100.0000%         | 1,169.04        | 14,595.26        | 308.79           | 308.79         | 860.25               | 19,219.47                         |                  |

Yearly income includes one-time addition of accumulated interest of \$860.10 from liquidated separate PC account

SALISBURY CEMETERY TRUST FUNDS

Report of the Trust Funds of the Town of Salisbury on December 31, 2004

Other than Maplewood

Other than Maplewood

PRINCIPAL

2000

| Date of Creation | Name of Trust            | No. of Sites | Purpose of Trust | How Invested | PRINCIPAL         |            |             | Earnings (net)   |                    |                        | Interest Earnings       |                  | Expenses         |                | Year-End Balance |                      |                                    |
|------------------|--------------------------|--------------|------------------|--------------|-------------------|------------|-------------|------------------|--------------------|------------------------|-------------------------|------------------|------------------|----------------|------------------|----------------------|------------------------------------|
|                  |                          |              |                  |              | Beginning Balance | New Funds  | Withdrawals | Balance Year-End | Earnings to Income | Percent (Pr. Earnings) | Allocation (\$1,170.42) | Special Expenses | Regular Expenses | Total Expenses |                  | Gain (loss) for Year | Grand Total of Principals & Income |
| 1917             | Baptist Church Fund      | 0            | Perp. C. Common  |              | \$70.89           | \$70.89    |             | \$83.75          | \$0.00             | 0.6909%                | \$9.02                  | \$91.84          | \$21.90          | \$21.90        | \$8.09           | \$162.73             |                                    |
| 1918             | Sarah Batchelder         | 10           | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$34.25          | \$0.00             | 0.9998%                | \$7.09                  | \$141.27         | \$21.90          | \$21.90        | \$14.88          | \$193.97             |                                    |
| 1918             | Levi Call                | 0            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$259.32         | \$1,059.98         | 1.6055%                | \$18.79                 | \$278.11         | \$13.14          | \$13.14        | \$5.65           | \$45.65              |                                    |
| 1988             | James Casey              | 6            | Perp. C. Common  |              | \$500.00          | \$500.00   |             | \$204.09         | \$36.82            | 3.1459%                | \$36.82                 | \$270.91         | \$13.14          | \$13.14        | \$23.68          | \$727.77             |                                    |
| 1975             | Dave & Joy Chamberlin    | 6            | Perp. C. Common  |              | \$200.00          | \$200.00   |             | \$280.85         | \$25.15            | 2.1455%                | \$25.15                 | \$306.00         | \$13.14          | \$13.14        | \$120.31         | \$492.86             |                                    |
| 1941             | Daniel Cobby             | 8            | Perp. C. Common  |              | \$1,217.33        | \$1,217.33 |             | \$1,189.21       | \$125.85           | 10.7526%               | \$125.85                | \$1,315.06       | \$17.52          | \$17.52        | \$108.31         | \$2,514.87           |                                    |
| 1992             | Raymond Cole             | 4            | Perp. C. Common  |              | \$500.00          | \$500.00   |             | \$80.04          | \$30.33            | 2.5917%                | \$30.33                 | \$110.37         | \$8.76           | \$8.76         | \$21.57          | \$601.57             |                                    |
| 1974             | Thomas Duffy             | 4            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$67.21          | \$8.74             | 0.7471%                | \$8.74                  | \$75.95          | \$8.76           | \$8.76         | \$8.02           | \$167.19             |                                    |
| 1978             | Clyde & Isabel Eaton     | 6            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$124.25         | \$11.73            | 1.0020%                | \$11.73                 | \$135.98         | \$13.14          | \$13.14        | \$14.41          | \$222.84             |                                    |
| 1929             | Sarah Elliot             | 6            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$70.26          | \$6.29             | 0.5373%                | \$6.29                  | \$76.55          | \$13.14          | \$13.14        | \$6.85           | \$131.41             |                                    |
| 1939             | Charles & Irene Fenlon   | 6            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$89.89          | \$5.81             | 0.8329%                | \$5.81                  | \$95.70          | \$4.38           | \$4.38         | \$5.00           | \$196.48             |                                    |
| 1939             | Charles & Irene Fenlon   | 6            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$89.89          | \$5.81             | 0.8329%                | \$5.81                  | \$95.70          | \$4.38           | \$4.38         | \$5.00           | \$196.48             |                                    |
| 1920             | Abbie Bean Hall          | 6            | Perp. C. Common  |              | \$50.00           | \$50.00    |             | \$30.61          | \$7.46             | 0.6372%                | \$7.46                  | \$100.07         | \$13.14          | \$13.14        | \$5.69           | \$136.63             |                                    |
| 1931             | John W. Horton           | 6            | Perp. C. Common  |              | \$150.00          | \$150.00   |             | \$253.23         | \$21.09            | 1.8017%                | \$21.09                 | \$274.32         | \$13.14          | \$13.14        | \$7.95           | \$411.18             |                                    |
| 1983             | D. & C. Hughes           | 4            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$11.14          | \$5.81             | 0.4866%                | \$5.81                  | \$16.95          | \$8.76           | \$8.76         | \$2.95           | \$108.19             |                                    |
| 1943             | Alpheus Huntoon          | 9            | Perp. C. Common  |              | \$293.98          | \$293.98   |             | \$238.91         | \$27.87            | 2.3810%                | \$27.87                 | \$266.78         | \$19.71          | \$19.71        | \$8.16           | \$541.05             |                                    |
| 1977             | Leon Jones               | 3            | Perp. C. Common  |              | \$200.00          | \$200.00   |             | \$441.36         | \$33.54            | 2.8657%                | \$33.54                 | \$474.90         | \$6.57           | \$6.57         | \$26.97          | \$668.33             |                                    |
| 1978             | John & Elizabeth Kepner  | 3            | Perp. C. Common  |              | \$150.00          | \$150.00   |             | \$191.23         | \$17.84            | 1.5246%                | \$17.84                 | \$209.07         | \$6.57           | \$6.57         | \$11.27          | \$352.50             |                                    |
| 1971             | Erwin D. Little          | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$189.62         | \$25.60            | 2.1877%                | \$25.60                 | \$212.22         | \$13.14          | \$13.14        | \$12.46          | \$502.08             |                                    |
| 1974             | Pearl J. Merkes          | 12           | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$287.12         | \$48.64            | 2.1765%                | \$48.64                 | \$312.59         | \$26.28          | \$26.28        | \$30.81          | \$666.31             |                                    |
| 1951             | Clark Hill Cemetery      | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$380.12         | \$120.2            | 4.1559%                | \$120.2                 | \$99.49          | \$0.00           | \$0.00         | \$12.02          | \$965.62             |                                    |
| 1951             | Clark Hill Cemetery      | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$370.47         | \$120.2            | 2.9957%                | \$120.2                 | \$99.49          | \$0.00           | \$0.00         | \$12.02          | \$965.62             |                                    |
| 1983             | David A. Conliffe Patten | 3            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$370.47         | \$35.06            | 2.9957%                | \$35.06                 | \$405.53         | \$6.57           | \$6.57         | \$26.49          | \$698.96             |                                    |
| 1918             | Betsy A. Perry           | 6            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$71.71          | \$7.63             | 0.4813%                | \$7.63                  | \$79.34          | \$13.14          | \$13.14        | \$7.51           | \$100.20             |                                    |
| 1935             | Lucy E. Prince           | 10           | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$42.02          | \$7.43             | 0.6346%                | \$7.43                  | \$49.45          | \$13.14          | \$13.14        | \$14.77          | \$177.55             |                                    |
| 1929             | Lavinia Rand             | 4            | Perp. C. Common  |              | \$200.00          | \$200.00   |             | \$431.86         | \$33.04            | 2.8232%                | \$33.04                 | \$464.90         | \$17.76          | \$17.76        | \$24.28          | \$566.14             |                                    |
| 1984             | Ray & Lucille Robbins    | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$297.18         | \$32.23            | 2.6683%                | \$32.23                 | \$329.41         | \$13.14          | \$13.14        | \$18.09          | \$615.27             |                                    |
| 1943             | John P. Rogers           | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$622.99         | \$48.27            | 4.1240%                | \$48.27                 | \$671.26         | \$13.14          | \$13.14        | \$35.13          | \$958.12             |                                    |
| 1977             | Ryan                     | 2            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$210.09         | \$16.22            | 1.3855%                | \$16.22                 | \$226.31         | \$4.38           | \$4.38         | \$11.84          | \$321.93             |                                    |
| 1977             | Eugene Sanborn           | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$330.12         | \$48.64            | 4.1559%                | \$48.64                 | \$678.76         | \$13.14          | \$13.14        | \$35.50          | \$965.62             |                                    |
| 1978             | John Schaefer            | 6            | Perp. C. Common  |              | \$150.00          | \$150.00   |             | \$183.45         | \$17.44            | 1.4899%                | \$17.44                 | \$200.89         | \$6.57           | \$6.57         | \$10.87          | \$344.32             |                                    |
| 1958             | John Schaefer            | 6            | Perp. C. Common  |              | \$200.00          | \$200.00   |             | \$273.32         | \$27.15            | 2.7332%                | \$27.15                 | \$273.32         | \$13.14          | \$13.14        | \$39.01          | \$708.19             |                                    |
| 1975             | D. H. Shaw, et al        | 6            | Perp. C. Common  |              | \$200.00          | \$200.00   |             | \$400.51         | \$26.98            | 2.6924%                | \$26.98                 | \$431.98         | \$13.14          | \$13.14        | \$18.27          | \$618.84             |                                    |
| 1975             | Fred & Frances Shaw      | 2            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$221.51         | \$16.81            | 1.4365%                | \$16.81                 | \$238.32         | \$4.38           | \$4.38         | \$12.43          | \$333.94             |                                    |
| 1978             | Hale & Frances Shaw      | 6            | Perp. C. Common  |              | \$300.00          | \$300.00   |             | \$594.28         | \$46.77            | 3.9957%                | \$46.77                 | \$641.05         | \$13.14          | \$13.14        | \$33.63          | \$927.91             |                                    |
| 1968             | Alice D. Smith           | 1            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$181.42         | \$14.72            | 1.2574%                | \$14.72                 | \$196.14         | \$2.19           | \$2.19         | \$12.53          | \$293.95             |                                    |
| 1983             | John & Mildred Stahl     | 4            | Perp. C. Common  |              | \$350.00          | \$350.00   |             | \$313.37         | \$34.69            | 2.9640%                | \$34.69                 | \$348.06         | \$8.76           | \$8.76         | \$25.93          | \$689.30             |                                    |
| 1982             | Lola Underhill           | 12           | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$144.66         | \$12.79            | 1.0932%                | \$12.79                 | \$173.45         | \$4.38           | \$4.38         | \$15.15          | \$253.07             |                                    |
| 1972             | Webster Enclosure        | 12           | Perp. C. Common  |              | \$355.00          | \$355.00   |             | \$679.14         | \$54.08            | 4.6206%                | \$54.08                 | \$733.22         | \$26.28          | \$26.28        | \$27.80          | \$1,061.94           |                                    |
| 1978             | Oslo Weyant              | 3            | Perp. C. Common  |              | \$100.00          | \$100.00   |             | \$1,172          | \$4.62             | 4.9944%                | \$4.62                  | \$7.10           | \$6.57           | \$6.57         | \$15.95          | \$86.33              |                                    |
| 1938             | Abbie M. White           | 12           | Perp. C. Common  |              | \$750.00          | \$750.00   |             | \$1,920.33       | \$139.65           | 1.19313%               | \$139.65                | \$2,059.98       | \$26.28          | \$26.28        | \$113.37         | \$2,783.70           |                                    |
| 1934             | Carr. Maint. Trust       | 0            | Maint.           | Common       |                   |            |             |                  |                    |                        |                         |                  |                  |                |                  | \$0.00               |                                    |
| TOTALS           |                          |              |                  |              | \$9,529.65        | \$9,529.65 | \$0.00      | \$0.00           | \$9,529.65         | \$12,851.27            | 100.0000%               | \$1,170.42       | \$14,021.69      | \$479.61       | \$479.61         | \$690.81             | \$23,071.74                        |

Yearly income includes one-time addition of accumulated interest of \$919.13 from separate liquidated PC account

**TRUSTEES OF THE TRUST FUNDS**

**Unspent Balance of the Town's Capital Reserve Funds  
as of December 31, 2004  
(Figures are approximate.)**

**Capital Reserve Funds**

|                              |               |
|------------------------------|---------------|
| Road Maintenance             | \$ 235,007.78 |
| Town Buildings and Grounds   | 78,082.27     |
| Highway Equipment            | 25,668.76     |
| Revaluation                  | 12,886.81     |
| Recreation Facilities        | 5,510.35      |
| Emergency Services/Rescue    | 10,931.33     |
| Emergency Services/Police    | 24,503.18     |
| Emergency Services/Fire      | 66,928.92     |
| Land Acquisition             | 11,611.17     |
| Library Building Renovations | 25,456.89     |
| Pingree Bridge               | 10,032.28     |
| Transfer Station             | 13,204.04     |

|              |                      |
|--------------|----------------------|
| <b>Total</b> | <b>\$ 519,823.78</b> |
|--------------|----------------------|



**AUDIT**

**TOWN OF SALISBURY,  
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2004**

Please note that only a portion of the Town's Financial Statements appear in this Town Report. These pages are the only ones required by the Department of Revenue Administration to be printed in the Town Report.

Be advised that the ENTIRE Audit is available at the  
Selectmen's Office, Academy Hall, for review.



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen  
Town of Salisbury  
Salisbury, New Hampshire

We have audited the accompanying financial statements of the Town of Salisbury, as of and for the year ended December 31, 2004 as shown on pages 2 through 6. These financial statements are the responsibility of the Town of Salisbury's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has chosen not to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Managements Discussion and Analysis - for State and Local Governments*. Therefore these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities. The financial statements presented do not contain separate statements for governmental, proprietary, if applicable and fiduciary fund types, nor are major and non-major funds separately identified and classified. The financial statements presented report expendable and nonexpendable trust funds some of which should be reported as special revenue and permanent funds under the new reporting model. The financial statements also present a general long-term debt account group which should not be reported as such, but the information contained therein should be included in the government-wide financial statements were they presented. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented a management's discussion and analysis as required. The amounts that would be reported in the missing statements and required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determined.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Town of Salisbury as of December 31, 2004, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Salisbury basic financial statements. The combining and individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of the Town of Salisbury do not fairly present financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying combining and individual fund statements.

*Plodzik & Sanderson*  
*Professional Association*

January 14, 2005

*EXHIBIT A*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**Combined Balance Sheet**  
**All Fund Types and Account Group**  
**December 31, 2004**

|                                                         | Governmental Fund Types |                    |                    |
|---------------------------------------------------------|-------------------------|--------------------|--------------------|
|                                                         | General                 | Special<br>Revenue | Capital<br>Project |
| <b><u>ASSETS AND OTHER DEBITS</u></b>                   |                         |                    |                    |
| <u>Assets</u>                                           |                         |                    |                    |
| Cash and Cash Equivalents                               | \$ 224,193              | \$ 10,469          | \$                 |
| Investments                                             | 558,615                 |                    |                    |
| <u>Receivables (Net of Allowance For Uncollectible)</u> |                         |                    |                    |
| Taxes                                                   | 145,362                 |                    |                    |
| Intergovernmental                                       | 46,634                  |                    |                    |
| Interfund Receivable                                    | 11,700                  |                    | 17,850             |
| <u>Other Debits</u>                                     |                         |                    |                    |
| Amount to be Provided for                               |                         |                    |                    |
| Retirement of General Long-Term Debt                    |                         |                    |                    |
| Total Assets and Other Debits                           | <u>\$ 986,504</u>       | <u>\$ 10,469</u>   | <u>\$ 17,850</u>   |
| <b><u>LIABILITIES AND EQUITY</u></b>                    |                         |                    |                    |
| <u>Liabilities</u>                                      |                         |                    |                    |
| Accounts Payable                                        | \$                      | \$                 | \$ 45,814          |
| Intergovernmental Payable                               | 567,525                 |                    |                    |
| Interfund Payable                                       |                         |                    |                    |
| Escrow and Performance Deposits                         |                         |                    |                    |
| General Obligation Notes Payable                        |                         |                    |                    |
| Capital Lease Payable                                   |                         |                    |                    |
| Total Liabilities                                       | <u>567,525</u>          | <u>          </u>  | <u>45,814</u>      |
| <u>Equity</u>                                           |                         |                    |                    |
| <u>Fund Balances</u>                                    |                         |                    |                    |
| Reserved For Encumbrances                               | 101,531                 |                    | 152,343            |
| Reserved For Endowments                                 |                         |                    |                    |
| Reserved For Special Purposes                           |                         |                    |                    |
| <u>Unreserved</u>                                       |                         |                    |                    |
| Designated For Special Purposes                         |                         | 10,469             |                    |
| Undesignated (Deficit)                                  | 317,448                 |                    | (180,307)          |
| Total Equity                                            | <u>418,979</u>          | <u>10,469</u>      | <u>(27,964)</u>    |
| Total Liabilities and Equity                            | <u>\$ 986,504</u>       | <u>\$ 10,469</u>   | <u>\$ 17,850</u>   |

| <u>Fiduciary</u><br><u>Fund Types</u><br><u>Trust and</u><br><u>Agency</u> | <u>Account Group</u><br><u>General</u><br><u>Long-Term</u><br><u>Debt</u> | <u>Total</u><br><u>(Memorandum</u><br><u>Only)</u> |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------|
| \$ 186,236                                                                 | \$                                                                        | \$ 420,898                                         |
| 777,000                                                                    |                                                                           | 1,335,615                                          |
|                                                                            |                                                                           | 145,362                                            |
|                                                                            |                                                                           | 46,634                                             |
| 3,855                                                                      |                                                                           | 33,405                                             |
|                                                                            | <u>435,331</u>                                                            | <u>435,331</u>                                     |
| <u>\$ 967,091</u>                                                          | <u>\$ 435,331</u>                                                         | <u>\$ 2,417,245</u>                                |
|                                                                            |                                                                           |                                                    |
| \$                                                                         | \$                                                                        | \$ 45,814                                          |
| 356,089                                                                    |                                                                           | 923,614                                            |
| 33,405                                                                     |                                                                           | 33,405                                             |
| 1,643                                                                      |                                                                           | 1,643                                              |
|                                                                            | 421,516                                                                   | 421,516                                            |
|                                                                            | <u>13,815</u>                                                             | <u>13,815</u>                                      |
| <u>391,137</u>                                                             | <u>435,331</u>                                                            | <u>1,439,807</u>                                   |
|                                                                            |                                                                           |                                                    |
|                                                                            |                                                                           | 253,874                                            |
| 15,748                                                                     |                                                                           | 15,748                                             |
| 560,206                                                                    |                                                                           | 560,206                                            |
|                                                                            |                                                                           | 10,469                                             |
|                                                                            |                                                                           | <u>137,141</u>                                     |
| <u>575,954</u>                                                             |                                                                           | <u>977,438</u>                                     |
| <u>\$ 967,091</u>                                                          | <u>\$ 435,331</u>                                                         | <u>\$ 2,417,245</u>                                |

The notes to financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2004*

|                                        | Governmental Fund Types |                    |                    | Fiduciary<br>Fund Type | Total                |
|----------------------------------------|-------------------------|--------------------|--------------------|------------------------|----------------------|
|                                        | General                 | Special<br>Revenue | Capital<br>Project | Expendable<br>Trust    | (Memorandum<br>Only) |
| <b>Revenues</b>                        |                         |                    |                    |                        |                      |
| Taxes                                  | \$ 406,439              | \$                 | \$                 | \$                     | \$ 406,439           |
| Licenses and Permits                   | 213,838                 |                    |                    |                        | 213,838              |
| Intergovernmental                      | 154,504                 |                    |                    |                        | 154,504              |
| Charges for Services                   | 9,704                   |                    |                    |                        | 9,704                |
| Miscellaneous                          | <u>14,736</u>           | <u>6,748</u>       |                    | <u>4,767</u>           | <u>26,251</u>        |
| Total Revenues                         | <u>799,221</u>          | <u>6,748</u>       |                    | <u>4,767</u>           | <u>810,736</u>       |
| <b>Expenditures</b>                    |                         |                    |                    |                        |                      |
| <b>Current</b>                         |                         |                    |                    |                        |                      |
| General Government                     | 246,242                 |                    |                    |                        | 246,242              |
| Public Safety                          | 73,789                  |                    |                    |                        | 73,789               |
| Highways and Streets                   | 151,187                 |                    |                    |                        | 151,187              |
| Sanitation                             | 74,057                  |                    |                    |                        | 74,057               |
| Health                                 | 3,290                   |                    |                    |                        | 3,290                |
| Welfare                                | 6,756                   |                    |                    |                        | 6,756                |
| Culture and Recreation                 | 4,845                   | 32,701             |                    |                        | 37,546               |
| Debt Service                           | 13,372                  |                    |                    |                        | 13,372               |
| Capital Outlay                         | <u>13,815</u>           |                    | <u>447,813</u>     |                        | <u>461,628</u>       |
| Total Expenditures                     | <u>587,353</u>          | <u>32,701</u>      | <u>447,813</u>     |                        | <u>1,067,867</u>     |
| <b>Excess (Deficiency) of Revenues</b> |                         |                    |                    |                        |                      |
| <b>Over (Under) Expenditures</b>       | <u>211,868</u>          | <u>(25,953)</u>    | <u>(447,813)</u>   | <u>4,767</u>           | <u>(257,131)</u>     |
| <b>Other Financing Sources (Uses)</b>  |                         |                    |                    |                        |                      |
| Proceeds of General Obligation Debt    | 13,815                  |                    | 364,849            |                        | 378,664              |
| Interfund Transfers In                 | 3,847                   | 27,109             | 55,000             | 81,161                 | 167,117              |
| Interfund Transfers Out                | <u>(103,009)</u>        |                    |                    | <u>(58,059)</u>        | <u>(161,068)</u>     |
| Total Other Financing Sources and Uses | <u>(85,347)</u>         | <u>27,109</u>      | <u>419,849</u>     | <u>23,102</u>          | <u>384,713</u>       |
| <b>Net Change in Fund Balances</b>     | 126,521                 | 1,156              | (27,964)           | 27,869                 | 127,582              |
| <b>Fund Balances, Beginning</b>        | <u>292,458</u>          | <u>9,313</u>       |                    | <u>477,675</u>         | <u>779,446</u>       |
| <b>Fund Balances (Deficit), Ending</b> | <u>\$ 418,979</u>       | <u>\$ 10,469</u>   | <u>\$(27,964)</u>  | <u>\$ 505,544</u>      | <u>\$ 907,028</u>    |

The notes to financial statements are an integral part of this statement.



**EXHIBIT C**  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Budgetary Basis)**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 2004**

|                                                                  | <u>General Fund</u> |                   | Variance               |
|------------------------------------------------------------------|---------------------|-------------------|------------------------|
|                                                                  | <u>Budget</u>       | <u>Actual</u>     | Positive<br>(Negative) |
| <u>Revenues</u>                                                  |                     |                   |                        |
| Taxes                                                            | \$ 392,085          | \$ 406,439        | \$ 14,354              |
| Licenses and Permits                                             | 217,850             | 213,838           | (4,012)                |
| Intergovernmental                                                | 149,269             | 154,504           | 5,235                  |
| Charges for Services                                             | 8,000               | 9,704             | 1,704                  |
| Miscellaneous                                                    | 12,250              | 14,736            | 2,486                  |
| Total Revenues                                                   | <u>779,454</u>      | <u>799,221</u>    | <u>19,767</u>          |
| <u>Expenditures</u>                                              |                     |                   |                        |
| <u>Current</u>                                                   |                     |                   |                        |
| General Government                                               | 231,283             | 242,972           | (11,689)               |
| Public Safety                                                    | 98,980              | 77,820            | 21,160                 |
| Highways and Streets                                             | 250,400             | 214,987           | 35,413                 |
| Sanitation                                                       | 76,090              | 74,057            | 2,033                  |
| Health                                                           | 2,906               | 3,290             | (384)                  |
| Welfare                                                          | 8,936               | 6,756             | 2,180                  |
| Culture and Recreation                                           | 4,675               | 4,845             | (170)                  |
| Conservation                                                     | 300                 |                   | 300                    |
| Debt Service                                                     | 14,375              | 13,372            | 1,003                  |
| Total Expenditures                                               | <u>687,945</u>      | <u>638,099</u>    | <u>49,846</u>          |
| <u>Excess (Deficiency) of Revenues Over (Under) Expenditures</u> | <u>91,509</u>       | <u>161,122</u>    | <u>69,613</u>          |
| <u>Other Financing Sources (Uses)</u>                            |                     |                   |                        |
| Interfund Transfers In                                           | 1,500               | 3,847             | 2,347                  |
| Interfund Transfers Out                                          | (103,009)           | (103,009)         |                        |
| Total Other Financing Sources and Uses                           | <u>(101,509)</u>    | <u>(99,162)</u>   | <u>2,347</u>           |
| <u>Net Change in Fund Balances</u>                               | <u>\$ (10,000)</u>  | <u>61,960</u>     | <u>\$ 71,960</u>       |
| <u>Unreserved Fund Balances, Beginning</u>                       |                     | <u>255,488</u>    |                        |
| <u>Unreserved Fund Balances, Ending</u>                          |                     | <u>\$ 317,448</u> |                        |

| Annually Budgeted<br>Special Revenue Fund |          |                                    | Total<br>(Memorandum Only) |            |                                    |
|-------------------------------------------|----------|------------------------------------|----------------------------|------------|------------------------------------|
| Budget                                    | Actual   | Variance<br>Positive<br>(Negative) | Budget                     | Actual     | Variance<br>Positive<br>(Negative) |
| \$                                        | \$       | \$                                 | \$ 392,085                 | \$ 406,439 | \$ 14,354                          |
|                                           |          |                                    | 217,850                    | 213,838    | (4,012)                            |
|                                           |          |                                    | 149,269                    | 154,504    | 5,235                              |
|                                           |          |                                    | 8,000                      | 9,704      | 1,704                              |
|                                           | 6,746    | 6,746                              | 12,250                     | 21,482     | 9,232                              |
|                                           | 6,746    | 6,746                              | 779,454                    | 805,967    | 26,513                             |
|                                           |          |                                    |                            |            |                                    |
|                                           |          |                                    | 231,283                    | 242,972    | (11,689)                           |
|                                           |          |                                    | 98,980                     | 77,820     | 21,160                             |
|                                           |          |                                    | 250,400                    | 214,987    | 35,413                             |
|                                           |          |                                    | 76,090                     | 74,057     | 2,033                              |
|                                           |          |                                    | 2,906                      | 3,290      | (384)                              |
|                                           |          |                                    | 8,936                      | 6,756      | 2,180                              |
| 27,109                                    | 32,701   | (5,592)                            | 31,784                     | 37,546     | (5,762)                            |
|                                           |          |                                    | 300                        | 300        | 0                                  |
| 27,109                                    | 32,701   | (5,592)                            | 14,375                     | 13,372     | 1,003                              |
| (27,109)                                  | (25,955) | 1,154                              | 715,054                    | 670,800    | 44,254                             |
|                                           |          |                                    | 64,400                     | 135,167    | 70,767                             |
|                                           |          |                                    |                            |            |                                    |
| 27,109                                    | 27,109   |                                    | 28,609                     | 30,956     | 2,347                              |
| 27,109                                    | 27,109   |                                    | (103,009)                  | (103,009)  | 0                                  |
|                                           |          |                                    | (74,400)                   | (72,053)   | 2,347                              |
| \$ -0-                                    | 1,154    | \$ 1,154                           | \$ (10,000)                | 63,114     | \$ 73,114                          |
|                                           | 8,758    |                                    |                            | 264,246    |                                    |
|                                           | \$ 9,912 |                                    |                            | \$ 327,360 |                                    |

The notes to financial statements are an integral part of this statement.

*EXHIBIT D*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenses and Changes in Fund Balances*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2004*

---

|                                           |                  |
|-------------------------------------------|------------------|
| <u>Operating Revenues</u>                 |                  |
| New Funds                                 | \$ 19            |
| Interest and Dividends                    | 504              |
| Net Increase in Fair Value of Investments | <u>1,229</u>     |
| Total Operating Revenues                  | <u>1,752</u>     |
| <u>Operating Expenses</u>                 |                  |
| Transfers Out To Other Funds              | <u>(6,049)</u>   |
| <u>Operating Loss</u>                     | (4,297)          |
| <u>Fund Balances, Beginning</u>           | <u>74,707</u>    |
| <u>Fund Balances, Ending</u>              | <u>\$ 70,410</u> |

The notes to financial statements are an integral part of this statement.

*EXHIBIT E*  
*TOWN OF SALISBURY, NEW HAMPSHIRE*  
*Combined Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2004*

|                                                                                        |                   |
|----------------------------------------------------------------------------------------|-------------------|
| <u>Cash Flows From Operating Activities</u>                                            |                   |
| Cash Received as New Funds                                                             | \$ 19             |
| Cash Received as Interest and Dividends                                                | 504               |
| Cash Paid to Other Funds                                                               | <u>(6,049)</u>    |
| Net Cash Used by Operating Activities                                                  | <u>(5,526)</u>    |
| <u>Cash Flows From Investing Activities</u>                                            |                   |
| Proceeds From Sale and Maturities of Investments                                       | <u>10,289</u>     |
| <u>Net Increase in Cash</u>                                                            | 4,763             |
| <u>Cash, Beginning</u>                                                                 | <u>3,328</u>      |
| <u>Cash, Ending</u>                                                                    | <u>\$ 8,091</u>   |
| <i>Reconciliation of Operating Loss to Net<br/>Cash Used by Operating Activities</i>   |                   |
| <u>Operating Loss</u>                                                                  | \$ (4,297)        |
| <u>Adjustment to Reconcile Operating Loss to Net Cash Used by Operating Activities</u> |                   |
| Net Increase in Fair Value of Investments                                              | <u>(1,229)</u>    |
| <u>Net Cash Used by Operating Activities</u>                                           | <u>\$ (5,526)</u> |

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-1  
TOWN OF SALISBURY, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 2004*

| <u>REVENUES</u>                             | <u>Estimated</u> | <u>Actual</u>  | <u>Variance<br/>Positive<br/>(Negative)</u> |
|---------------------------------------------|------------------|----------------|---------------------------------------------|
| <u>Taxes</u>                                |                  |                |                                             |
| Property                                    | \$ 328,789       | \$ 293,793     | \$(34,996)                                  |
| Land Use Change                             | 38,000           | 70,505         | 32,505                                      |
| Timber                                      | 13,700           | 25,732         | 12,032                                      |
| Excavation                                  | 239              | 239            |                                             |
| Payment in Lieu of Taxes                    | 3,357            | 3,830          | 473                                         |
| Interest and Penalties on Taxes             | <u>8,000</u>     | <u>12,340</u>  | <u>4,340</u>                                |
| Total Taxes                                 | <u>392,085</u>   | <u>406,439</u> | <u>14,354</u>                               |
| <u>Licenses, Permits and Fees</u>           |                  |                |                                             |
| Business Licenses and Permits               | 250              | 342            | 92                                          |
| Motor Vehicle Permit Fees                   | 210,000          | 201,525        | (8,475)                                     |
| Building Permits                            | 3,600            | 3,800          | 200                                         |
| Other                                       | <u>4,000</u>     | <u>8,171</u>   | <u>4,171</u>                                |
| Total Licenses, Permits and Fees            | <u>217,850</u>   | <u>213,838</u> | <u>(4,012)</u>                              |
| <u>Intergovernmental</u>                    |                  |                |                                             |
| <u>State</u>                                |                  |                |                                             |
| Shared Revenue Block Grant                  | 9,131            | 9,131          |                                             |
| Meals and Rooms Distribution                | 40,149           | 40,149         |                                             |
| Highway Block Grant                         | 54,229           | 54,229         |                                             |
| State and Federal Forest Land Reimbursement | 930              | 704            | (226)                                       |
| Flood Control Reimbursement                 | <u>41,172</u>    | <u>41,172</u>  |                                             |
| <u>Federal</u>                              |                  |                |                                             |
| Homeland Security                           |                  | 5,461          | 5,461                                       |
| FEMA                                        | <u>3,658</u>     | <u>3,658</u>   |                                             |
| Total Intergovernmental                     | <u>149,269</u>   | <u>154,504</u> | <u>5,235</u>                                |
| <u>Charges For Services</u>                 |                  |                |                                             |
| Income From Departments                     | <u>8,000</u>     | <u>9,704</u>   | <u>1,704</u>                                |
| <u>Miscellaneous</u>                        |                  |                |                                             |
| Sale of Municipal Property                  | 2,150            | 368            | (1,782)                                     |
| Interest on Investments                     | 3,100            | 5,217          | 2,117                                       |
| Other                                       | <u>7,000</u>     | <u>9,151</u>   | <u>2,151</u>                                |
| Total Miscellaneous                         | <u>12,250</u>    | <u>14,736</u>  | <u>2,486</u>                                |



*SCHEDULE A-1 (Continued)*  
*TOWN OF SALISBURY, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 2004*

|                                                                            | <u>Estimated</u>  | <u>Actual</u>     | Variance<br>Positive<br>(Negative) |
|----------------------------------------------------------------------------|-------------------|-------------------|------------------------------------|
| <u>Other Financing Sources</u>                                             |                   |                   |                                    |
| <u>Interfund Transfers</u>                                                 |                   |                   |                                    |
| <u>Trust Funds</u>                                                         |                   |                   |                                    |
| Expendable                                                                 |                   | 3,059             | 3,059                              |
| Nonexpendable                                                              | <u>1,500</u>      | <u>788</u>        | <u>(712)</u>                       |
| Total Other Financing Sources                                              | <u>1,500</u>      | <u>3,847</u>      | <u>2,347</u>                       |
| <u>Total Revenues and Other Financing Sources</u>                          | 780,954           | <u>\$ 803,068</u> | <u>\$ 22,114</u>                   |
| <u>Unreserved Fund Balance Used To Reduce Tax Rate</u>                     | <u>10,000</u>     |                   |                                    |
| <u>Total Revenues, Other Financing Sources<br/>and Use of Fund Balance</u> | <u>\$ 790,954</u> |                   |                                    |

See Independent Auditor's Report, page 1.

**SCHEDULE A-2**  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**General Fund**  
*Statement of Appropriations, Expenditures and Encumbrances*  
*For the Fiscal Year Ended December 31, 2004*

|                                       | Encumbered<br>From<br>2003 | Appropriations<br>2004 | Expenditures<br>Net of<br>Refunds | Encumbered<br>To<br>2005 | Variance<br>Positive<br>(Negative) |
|---------------------------------------|----------------------------|------------------------|-----------------------------------|--------------------------|------------------------------------|
| <u>Current</u>                        |                            |                        |                                   |                          |                                    |
| <u>General Government</u>             |                            |                        |                                   |                          |                                    |
| Executive                             | \$                         | \$ 61,260              | \$ 58,788                         | \$                       | \$ 2,472                           |
| Election and Registration             |                            | 18,350                 | 18,948                            |                          | (598)                              |
| Financial Administration              |                            | 52,980                 | 53,401                            |                          | (421)                              |
| Legal                                 |                            | 8,000                  | 22,609                            |                          | (14,609)                           |
| Personnel Administration              |                            | 13,640                 | 1,329                             |                          | 12,311                             |
| Planning and Zoning                   |                            | 8,450                  | 17,897                            | 2,000                    | (11,447)                           |
| General Government Buildings          | 5,270                      | 39,800                 | 44,393                            |                          | 677                                |
| Cemeteries                            |                            | 9,500                  | 9,494                             |                          | 6                                  |
| Insurance, not otherwise allocated    |                            | 14,473                 | 15,429                            |                          | (956)                              |
| Advertising and Regional Associations |                            | 4,030                  | 3,954                             |                          | 76                                 |
| Other                                 |                            | 800                    |                                   |                          | 800                                |
| Total General Government              | <u>5,270</u>               | <u>231,283</u>         | <u>246,242</u>                    | <u>2,000</u>             | <u>(11,689)</u>                    |
| <u>Public Safety</u>                  |                            |                        |                                   |                          |                                    |
| Police Department                     |                            | 42,000                 | 24,903                            |                          | 17,097                             |
| Ambulance                             |                            | 23,637                 | 13,790                            | 4,031                    | 5,816                              |
| Fire Department                       |                            | 25,596                 | 27,246                            |                          | (1,650)                            |
| Building Inspection                   |                            | 3,825                  | 5,000                             |                          | (1,175)                            |
| Emergency Management                  |                            | 3,922                  | 2,850                             |                          | 1,072                              |
| Total Public Safety                   |                            | <u>98,980</u>          | <u>73,789</u>                     | <u>4,031</u>             | <u>21,160</u>                      |
| <u>Highways and Streets</u>           |                            |                        |                                   |                          |                                    |
| Highways and Streets                  |                            | 249,000                | 149,897                           | 63,800                   | 35,303                             |
| Street Lighting                       |                            | <u>1,400</u>           | <u>1,290</u>                      |                          | <u>110</u>                         |
| Total Highways and Streets            |                            | <u>250,400</u>         | <u>151,187</u>                    | <u>63,800</u>            | <u>35,413</u>                      |
| <u>Sanitation</u>                     |                            |                        |                                   |                          |                                    |
| Administration                        |                            | 1,000                  | 1,000                             |                          |                                    |
| Solid Waste Collection                |                            | 67,690                 | 65,682                            |                          | 2,008                              |
| Solid Waste Disposal                  |                            | <u>7,400</u>           | <u>7,375</u>                      |                          | <u>25</u>                          |
| Total Sanitation                      |                            | <u>76,090</u>          | <u>74,057</u>                     |                          | <u>2,033</u>                       |
| <u>Health</u>                         |                            |                        |                                   |                          |                                    |
| Animal Control                        |                            | 400                    | 685                               |                          | (285)                              |
| Health Agencies and Hospitals         |                            | <u>2,506</u>           | <u>2,605</u>                      |                          | <u>(99)</u>                        |
| Total Health                          |                            | <u>2,906</u>           | <u>3,290</u>                      |                          | <u>(384)</u>                       |

*SCHEDULE A-2 (Continued)*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**General Fund**  
*Statement of Appropriations, Expenditures and Encumbrances*  
*For the Fiscal Year Ended December 31, 2004*

|                                      | Encumbered<br>From<br>2003 | Appropriations<br>2004 | Expenditures<br>Net of<br>Refunds | Encumbered<br>To<br>2005 | Variance<br>Positive<br>(Negative) |
|--------------------------------------|----------------------------|------------------------|-----------------------------------|--------------------------|------------------------------------|
| <u>Welfare</u>                       |                            |                        |                                   |                          |                                    |
| Administration                       | _____                      | 8,936                  | 6,756                             | _____                    | 2,180                              |
| <u>Culture and Recreation</u>        |                            |                        |                                   |                          |                                    |
| Parks and Recreation                 |                            | 2,025                  | 2,408                             |                          | (383)                              |
| Patriotic Purposes                   | _____                      | 2,650                  | 2,437                             | _____                    | 213                                |
| Total Culture and Recreation         | _____                      | 4,675                  | 4,845                             | _____                    | (170)                              |
| <u>Conservation</u>                  |                            |                        |                                   |                          |                                    |
| Administration                       | _____                      | 300                    | _____                             | _____                    | 300                                |
| <u>Debt Service</u>                  |                            |                        |                                   |                          |                                    |
| Principal - Long-Term Debt           |                            | 11,334                 | 11,333                            |                          | 1                                  |
| Interest - Long-Term Debt            |                            | 2,041                  | 2,039                             |                          | 2                                  |
| Interest - Tax Anticipation Notes    | _____                      | 1,000                  | _____                             | _____                    | 1,000                              |
| Total Debt Service                   | _____                      | 14,375                 | 13,372                            | _____                    | 1,003                              |
| <u>Capital Outlay</u>                |                            |                        |                                   |                          |                                    |
| West Salisbury Road                  | 31,700                     | _____                  | _____                             | 31,700                   | _____                              |
| <u>Other Financing Uses</u>          |                            |                        |                                   |                          |                                    |
| <u>Interfund Transfers</u>           |                            |                        |                                   |                          |                                    |
| Special Revenue Funds                |                            | 27,109                 | 27,109                            |                          |                                    |
| <u>Trust Funds</u>                   |                            |                        |                                   |                          |                                    |
| <u>Expendable</u>                    |                            |                        |                                   |                          |                                    |
| Capital Reserve                      | _____                      | 75,900                 | 75,900                            | _____                    | _____                              |
| Total Other Financing Uses           | _____                      | 103,009                | 103,009                           | _____                    | _____                              |
| <u>Total Appropriations,</u>         |                            |                        |                                   |                          |                                    |
| <u>Expenditures and Encumbrances</u> | <u>\$ 36,970</u>           | <u>\$ 790,954</u>      | <u>\$ 676,547</u>                 | <u>\$ 101,531</u>        | <u>\$ 49,846</u>                   |

See Independent Auditor's Report, page 1.

*SCHEDULE A-3*  
*TOWN OF SALISBURY, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Changes in Unreserved - Undesignated Fund Balance*  
*For the Fiscal Year Ended December 31, 2004*

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|                                                      |                   |
|------------------------------------------------------|-------------------|
| Unreserved, Undesignated Fund Balance, Beginning     | \$ 255,488        |
| Changes:                                             |                   |
| Unreserved Fund Balance Used to Reduce 2004 Tax Rate | (10,000)          |
| <u>2004 Budget Summary</u>                           |                   |
| Revenue Surplus (Schedule A-1)                       | \$ 22,114         |
| Unexpended Balance of Appropriations (Schedule A-2)  | <u>49,846</u>     |
| 2004 Budget Surplus                                  | <u>71,960</u>     |
| Unreserved, Undesignated Fund Balance, Ending        | <u>\$ 317,448</u> |

See Independent Auditor's Report, page 1.

## 2004 HIGHWAY DEPARTMENT REPORT

2004 was another busy year for the Highway Department. Between the snow and the road projects, things were very busy. Mountain Road and a portion of Oak Hill Road was ditched and graveled. Warner Road in the Tucker Pond area was cracked sealed. Gravel was spread in areas of the Flood Control. Many thanks to Jerry Beck for all his hard work in helping to fix the road shoulders and put down coal patch throughout town.

Looking forward, the Highway Department has budgeted for another section of West Salisbury Road to be reclaimed in 2005. The replacing of the culvert at the intersection of Hensmith and Loverin Hill Roads has not been completed. It took some time to acquire all the permits and the project should go to bid this winter. This project is scheduled to be done when school is out in the summer of 2005.

Respectfully submitted:

William MacDuffie, Jr.  
Road Agent

### 2005 Highway Department Budget Proposal

| AMOUNT     | ITEM                                              |
|------------|---------------------------------------------------|
| \$ 1,500   | Payment to Warner / Maintenance of Quimby Road    |
| 80,500     | Winter Maintenance                                |
| 194,200    | Summer Maintenance                                |
| 1,000      | Signs and Posts                                   |
| 2,500      | Equipment                                         |
| 300        | Driveway Permits                                  |
| -----      |                                                   |
| \$ 280,000 | <b>HIGHWAY DEPARTMENT BUDGET PROPOSAL</b>         |
| - 58,260   | <b>HIGHWAY BLOCK GRANT FUNDS AVAILABLE (est.)</b> |
| <hr/>      |                                                   |
| \$ 221,740 | <b>AMOUNT TO BE RAISED BY TAXATION</b>            |



## CEMETERY COMMITTEE

The Cemetery Trustees would like to thank all of the people and organizations who helped throughout the year.

The bid to mow and maintain the cemeteries of our Town was awarded to Ralph Downes. The Cemetery Trustees have updated the job description and revised the application form for this position.

A local Boy Scout Troop raked and cleaned the Congregational Cemetery. Concord Electric company cut down a broken dead tree at Maplewood Cemetery. Mary Phillips from the Salisbury Historical Society assisted with research for the design of the new fence at the Baptist Meeting House. The fence was constructed by Mark Fuller. He also cut down two dead trees at the Baptist Cemetery and cleared the brush from the perimeter of the Oak Hill Cemetery.

The Cemetery Trustees have purchased a computer program to record the grave sites in each cemetery. Genealogy information as well as pictures can be added to this program. Gale Greiner has photographed the Bog Road Cemetery gravestones. Anyone who is interested in helping with this project, please contact a Cemetery Trustee.

A joint meeting with the Selectmen, Trustees of the Trust Fund, Town Bookkeeper, Cemetery Trustees and Terry Knowles from the Attorney General's Office was very informative. Jeff McCandless and his committee members have been invaluable in sorting out the Cemetery accounts, especially perpetual care.

The Cemetery Trustees are very excited about the progress that has been made this year as well as the plans for the future. A highly recommended professional stone mason has provided a bid to repair and clean the grave stones in the Maplewood Cemetery complex. Please support this warrant article at Town Meeting. The longer this work goes undone the more damage occurs resulting in a greater cost.

Respectfully submitted,

Cheryl Bentley, Chair  
Marlena Dipre  
Dennis Melchin  
Rick Chandler, Alternate  
CEMETERY COMMITTEE

### SALISBURY FREE LIBRARY

This has been another year of change and progress for the Salisbury Free Library! In January, the librarian, Sally Allen, submitted her resignation. The position of librarian was then filled by the children's librarian, Joan Flagg-Williams. Under Joan's enthusiastic guidance, the storytimes grew into quite a weekly event, and the summer reading club attracted many children of all ages! Needless to say, we were all very sad to see Joan leave the Library (and the country) at the end of summer. During the search for a new librarian, Carol Stonemetz took on the difficult task of running the library. The Library is fortunate to have so many selfless community members who care about the fate of the library. To everyone who worked and volunteered during this time, thank you!

A comprehensive search started this fall to hire a new librarian. We are very happy to announce that Marcia Stansfield accepted the position and began work at the end of December. Marcia has extensive library experience in public and school libraries, and possesses a wonderful, friendly personality. Please come to the Library and introduce yourself to Marcia!

Other changes this year include discontinuing the book lease program in favor of purchasing new books. After careful research, it was determined that shelf-ready, new books could be purchased for nearly the same price as shelf-ready leased books. Buying books from a large supplier will allow the Library to purchase a wider selection of new titles more quickly than ever before. Please let Marcia know of any new authors or titles and she will consider them for purchase.

Although the Library remains physically small, there is so much it can do for you! In addition to buying books, Marcia is able to borrow most books from other libraries across the state at no charge to you! The process is called interlibrary loan and it usually takes only a week or two to receive your books. Furthermore, Marcia is Internet and computer savvy and she can help you find information online. Please call the Library and speak to Marcia for more information. [648-2278]

The Library has also purchased a new computer for patron use! The computer is connected to the Internet and also contains the most common computer programs. There is no charge for computer use.

As always, the Trustees sincerely thank the employees, volunteers, and everyone who donates materials, money, or their time for another successful year.

Sally Jones  
Ann Franz  
Bobbi Slossar

[salisburyfreelibrary@tds.net](mailto:salisburyfreelibrary@tds.net)

SALISBURY FREE LIBRARY  
Treasurer's Report  
Fiscal year 2004

Appropriation: Town of Salisbury \$27,109.00

| Salary Account |                    |                      |                  |
|----------------|--------------------|----------------------|------------------|
| Income:        |                    | Expenses:            |                  |
| Appropriation  | \$18,679.00        | Wages                | \$13,020.54      |
| Town 2003      | 1.54               | IRS                  | 3,032.11         |
|                |                    | NH-UC                | 328.89           |
|                |                    | Bank charge          | 24.00            |
|                |                    | To Operating Account | 2,275.00         |
| Total          | <u>\$18,680.54</u> | Total                | <u>18,680.54</u> |

| Operating Account  |                    |                     |                    |
|--------------------|--------------------|---------------------|--------------------|
| Income:            |                    | Expenses:           |                    |
| Appropriation      | 8,430.00           | Books-purchased     | 6,413.47           |
| Rebates, refunds   | 4.71               | Supplies            | 584.99             |
| Summer prog. grant | 250.00             | Equipment           | 2,626.26           |
| Copier             | 31.26              | Outreach            | 468.00             |
| Patron Purchases   | 139.44             | Phone & Internet    | 877.32             |
| Book signing       | 757.50             | Conf., dues, postal | 120.60             |
| From salary        | 2,275.00           | NHSL                | 485.00             |
|                    |                    | Bank Charge         | 24.00              |
|                    |                    | Gifts, ads          | 288.27             |
| TOTAL              | <u>\$11,887.91</u> | TOTAL               | <u>\$11,887.91</u> |

Holding accounts:  
These accounts contain funds from donations, fines, interest and trusts that do not accrue from town appropriated tax monies.

|                                       |             |
|---------------------------------------|-------------|
| Franklin Savings Bank Savings Account | \$1,200.31  |
| Franklin Savings Bank-Building Fund   | \$151.79    |
| Franklin Savings Bank CD from savings | \$5,011.85  |
| Haight Fund – Principal               | \$14,372.25 |
| Haight Fund – Savings                 | 1,891.76    |

Respectively submitted:

Ann Franz, Trustee, Treasurer  
SALISBURY FREE LIBRARY

### **The Friends of the Salisbury Free Library**

2004 was another successful year for the Friends of the Library, thanks to the generous support of many people. Paid memberships were received from 58 families and we have sold 110 memorial bricks to date. The Second Annual Town Wide Yard Sale, the Old Home Day booths, the Border's Benefit Days and the Second Annual Holiday Craft Fair were all well attended and raised enough money to pay for the Improvement Committee's expenses as well as support ongoing Library programs. In addition to the revived baby book project, we bought passes to Canterbury Shaker Village, which were well used and will be renewed for 2005.

The Library Improvement Project continues to be a major focus and is moving along well. The total from the seven grants we have received is \$36,000 and the Improvement Fund year-end total was \$160,000. Several more grant applications are pending and we have only been rejected by one. The fund-raising sub-committee has put together a great package and Gail Henry is doing a superb job as our grant writer. The committee is optimistic about reaching our goal of \$375,000 through grants and private donations. We will break ground on the renovation and expansion project only when the money is in hand or firmly pledged, which we hope will be within the next year. Stop by the Library if you want to see the plans.

Seelye Longnecker, President  
Theresa Pilsbury, Vice-President  
Gayle Landry, Treasurer  
Secretary, TBD

## FIRE – RESCUE – FORESTRY

The Department has been busy this year. Our call volume is up by 24% and we are maintaining the necessary training.

We applied for and received a Homeland Security grant for \$6,000 for equipment. We received a second grant for 50% of the cost to install a stand pipe in punch brook from RC&D Resources Conservation Development.

The new Safety Building has been of special interest as well. We are making plans so the move will be easy and not interrupt service. We have checked in often and are very pleased with the quality of materials and workmanship. We should be able to move in about the first part of March but the driveways and landscaping won't be complete until spring. There will be an open house in the early spring after we move and the weather improves.

In February we will have our Explorer program officially under way again. This program allows 14 to 20 year olds to come into the department and see what Fire and Rescue service is about. We hope that they will one day become full members. The Explorer group raises its own funds and has its own insurance so there is no cost to the town.

Recently we sent a letter to the town and asked for new members. We are pleased to say we have had seven people sign up for either fire or rescue. If anyone would like more information about becoming a member, please contact any member of the department or the town office.

Please remember that fire permits are needed for all outside burning unless there is at least 2 inches of full snow cover. There is no cost for the permit and there are now four people who can give out the permits. Warden Laury Clark – 648-2740; Deputy Chief Walter Scott – 648-2647; Dennis Wright – 648-6432 and Dennis Patten – 648-2398.

We would also like to take this opportunity to thank Phil Tucker, who after several years as Rescue Captain has stepped down. Lisa Waters has been named the new Captain. Thanks also goes to Walter Scott, Lou Freeman, Mark Chamberlin and others who did so much to secure the grant for the new standpipe and surveying the rest of the town for other sources of water for the department.

We also want to thank all the members and their families for all the time, understanding and energy they give to make our town a better and safer place to live.

Respectfully submitted:

|                             |          |
|-----------------------------|----------|
| Ed Bowne, Fire Chief        | 648-2553 |
| Lisa Waters, Rescue Captain | 648-2385 |
| Laury Clark, Fire Warden    | 648-2740 |



**Salisbury Safety Building  
Official Groundbreaking Ceremonies  
June 12, 2004**



**Salisbury Safety Building  
Under Construction  
February 6, 2005**



## CAPITAL AREA MUTUAL AID FIRE COMPACT

The following report is prepared for the Capital Area Fire Compact's Board of Directors as a general summary of activities for the calendar year 2004. This report is also forwarded to the governing bodies of the Compact's member communities for informational purposes.

We welcomed the Town of Deering Fire Department as a new member to the Capital Area Fire Compact in June. Deering provides fire and rescue service to its community under the direction of Fire Chief Arnold Anderson. Upon completion of communications equipment conversions, dispatch service began on October 5, 2004.

With the addition of Deering, the Compact now provides service to nineteen member communities encompassing 675 square miles of area with a resident population of 109,870. Mutual aid response is given to and received from several other communities and mutual aid districts. Delivery of emergency service varies daily by community, based on tourism, special events, weather, and commercial activity.

Fire and Emergency Medical dispatch service is provided by the City of Concord Fire Department's Communications Center with six full-time dispatchers under the direction of dispatch supervisor Captain Ernest Petrin. All dispatchers participate in telecommunications training courses. Dispatched incidents in 2004 increased to 16,107, approximately 6.5% above the previous year. A detailed report by community is attached.

Due to increased call volume and activity in dispatch, the Compact with the City of Concord have reviewed staffing requirements in Fire Alarm. Current authorized staffing in 2004 is one Dispatcher Supervisor and six shift schedule Dispatchers. We have recognized for some time that staffing would need to be addressed. The Board of Directors in October 2004 unanimously agreed to support the addition of two dispatchers in 2005 to provide two dispatchers on duty at all times.

A major improvement to the communications link between the Fire Alarm dispatch center and one of our main transmitters at Mt. Kearsarge was completed in the Fall of 2004. We have been able to tie in to the State microwave link that provides a high quality and redundant communications channel. The quality and clarity of the signal is much improved with greater reliability.

The Chief Coordinator responded to 134 mutual aid incidents in 2004, and handles the administrative functions of the Compact. He continues to participate on several state and regional committees that affect mutual aid operations. As an active member of the NH First Responder Radio Interoperability Committee, I can report that all Compact Departments have or will receive new digital mobile radios for their fire apparatus and emergency ambulances through the Homeland Security funding initiative, at little or no direct local cost. The second phase of the program will address portable communications. All communities in New Hampshire are receiving digital communications equipment for Fire and Emergency Medical Services that will provide radio interoperability capability with other public safety agencies.

The Compact 2004 operating budget was \$ 600,578. All Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided through this budget. Funding by the member communities is based on a combination of property values and population. We actively pursue any grant funding.

The following members served the Compact in 2004 in the following positions:

|                               |                                             |
|-------------------------------|---------------------------------------------|
| President:                    | Chief Paul Welcome, Webster                 |
| Vice President:               | Chief Stewart Yeaton, Epsom                 |
| Secretary:                    | Past Chief Peter Russell, Hopkinton         |
| Treasurer:                    | Firefighter John R. Burton, Bow             |
| Chief Coordinator:            | Chief Richard E. Wright, Loudon             |
| Executive Committee:          | Chief Paul Welcome, Pres., Webster          |
|                               | Chief Stewart Yeaton, V. Pres., Epsom       |
|                               | Chief Richard Brown, Warner                 |
|                               | Chief Leonard Deane, Pittsfield             |
|                               | Chief Harold Paulsen, Pembroke              |
|                               | Chief Edwin Bowne, Salisbury                |
|                               | Chief H. Dana Abbott, Bow                   |
| Dispatch Committee Chair:     | Chief Harold Paulsen, Pembroke              |
| Training Committee Chair:     | Asst. Chief Richard Pistey, Bow             |
| Central NH HazMat Team Chief: | Battalion Chief William Weinhold, Concord . |

The Compact Training Committee chaired by Assistant Chief Dick Pistey, with members Deputy Chief Mike Paveglio and Deputy Chief Shawn Mitchell assisted all departments in hosting at least one mutual aid training exercise during the year. Mutual aid drills involve several departments and test the system capabilities in fire suppression, emergency medical, mass casualty, hazardous materials, incident management, and personnel safety. We thank the Training Committee for their continuing support to the Compact.

The Central New Hampshire HazMat Team, comprised of all Capital Area and Lakes Region members continues to train bi-weekly and responds to 54 communities in our combined coverage area. The team operates with three response units and will welcome personnel interested in joining, training, and operating with the team. Funding has been approved through a Homeland Security grant for a "new" Hazmat response vehicle to replace a used 1989 unit and will be delivered in early 2005. We extend our thanks and appreciation to all team members for their willingness to respond to these emergencies. We also receive some grant funds for education, training, and to support data collection of hazardous materials inventories reported by facilities in our operating area.

We encourage all departments to send representatives and actively participate in all Compact meetings. Your input is needed on all issues and your members need to be informed of Compact activities and planning.

Thanks to all departments for your great cooperation. Please contact any Compact officer or the Chief Coordinator if we may be of assistance.

Dick Wright, Chief Coordinator  
CAPITAL AREA FIRE COMPACT

### SALISBURY POLICE DEPARTMENT

In last year's Town Report, the Department listed our Calls For Service by the type of call. For 2004, the Department had a slight decrease in the number of reportable calls and this was due mostly to the number of hours we put in with the personnel we had available. Once again, the Department struggled with remaining fully staffed. The issues of personnel retention needs to be, and will be, addressed in order for the Department to better serve the community. The following is a list of our Calls For Service for 2004.

|     |                                           |    |                        |
|-----|-------------------------------------------|----|------------------------|
| 176 | Traffic Offenses – Warnings               | 21 | Department Assists     |
| 16  | Traffic Offenses – Summons                | 12 | Paper Services         |
| 3   | Traffic Offenses-Other                    | 19 | Citizen Assists        |
| 9   | Motor Vehicle Accidents                   | 5  | Thefts                 |
| 16  | Animal Controls                           | 1  | Sexual Assault         |
| 2   | Welfare Checks                            | 2  | Burglaries             |
| 1   | D.W.I                                     | 1  | Attempted Suicide      |
| 3   | Criminal Mischiefs                        | 2  | Telephone Harrassments |
| 1   | Noise Disturbance                         | 1  | Stolen Vehicle         |
| 5   | Alarms                                    | 6  | Lost/Found Properties  |
| 11  | Pistol Permits                            | 2  | Juvenile Complaints    |
| 9   | VIN Verifications                         | 3  | Family Offenses        |
| 3   | Public Relations                          | 4  | Abandoned Vehicles     |
| 4   | Suspicious Persons / Vehicles / Incidents |    |                        |

In other news, the department purchased and received some much needed equipment, including, but not limited to: a new rifle for the cruiser, a satellite dish with training programming through a federal grant, and fingerprinting equipment. Also, the Department instituted office hours similar to the Town Clerk, Tax Collector and Building Inspector. Many residents took advantage of this opportunity to speak with a member of the Department in regards to property checks, pistol permit applications, safety concerns or just to chat. Our hours are most Wednesdays from 7 P.M. until 9 P.M. and will continue as long as there is an interest by the residents.

The Department also instituted a program that involves a member of the Department, usually the Chief, taking several Students of the Month from Salisbury Elementary School to lunch outside of the school. Once a month, the school chooses two or three students who displayed exemplary behavior and the Department takes them for a well deserved lunch at a local pizza establishment.

In closing, just a reminder, we are dispatched through the Merrimack County Sheriff's Office and our business number is 648-2230. As always, please dial 911 in an emergency. Thank you and please don't hesitate to call or stop by our office hours with any concerns.

Respectfully Submitted,  
Bart J. Perillo, Chief  
Salisbury Police Department



| PROPOSED CAPITAL IMPROVEMENTS PROGRAM               |               |                                                                                                                                       |                           |           |           |          |          |
|-----------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------|-----------|----------|----------|
| Department                                          | Est. \$\$     | Project                                                                                                                               | Rev. Source               | 2004      | 2005      | 2006     | 2007     |
| Police Department                                   | \$30,000      | Purchase a new cruiser in 2006 - (not an SUV)                                                                                         | CRF                       | \$5,000   | \$5,000   | \$5,000  | \$5,000  |
| CRF \$24,503.18 - 12/31/04                          |               |                                                                                                                                       |                           |           |           |          |          |
| Fire Department                                     | \$225,000     | Replace 1980 GMC                                                                                                                      | CRF                       | 25,000    | 30,000    | \$30,000 | \$30,000 |
| CRF \$66,938.92 - 12/31/04                          |               | 2006, then others in 2018 & 2028                                                                                                      |                           |           |           |          |          |
| Rescue Squad                                        | Purchased '03 | Replace present ambulance in 2018                                                                                                     | CRF                       | \$10,000  | \$0       | \$0      | \$0      |
| CRF \$10,931.33 - 12/31/04                          |               |                                                                                                                                       |                           |           |           |          |          |
| Recreation                                          |               |                                                                                                                                       | GRF                       | 0         | 0         | 0        | 0        |
| CRF \$5,510.35 - 12/31/04                           |               |                                                                                                                                       |                           |           |           |          |          |
| Highway                                             |               | Highway Equip.                                                                                                                        | CRF                       | \$2,500   | \$2,500   | \$2,500  | \$2,500  |
| CRF \$25,668.76 - 12/31/04                          |               |                                                                                                                                       |                           |           |           |          |          |
|                                                     | \$69,000      | 2004 projects                                                                                                                         | 2004 Approp               |           |           |          |          |
|                                                     |               | Hensmith Rd Culvert                                                                                                                   |                           | \$69,000  |           |          |          |
|                                                     | \$100,000     | W. Sal. Rd reclamation                                                                                                                | 2005 Approp               |           | \$100,000 |          |          |
|                                                     |               | <b>Future - projects - Not Prioritized</b>                                                                                            |                           |           |           |          |          |
|                                                     |               | W. Salisbury Rd - continue towards Rte 4;                                                                                             |                           |           |           |          |          |
|                                                     |               | Oak Hill Rd - cut trees, widen & apron off Rte 4;                                                                                     |                           |           |           |          |          |
|                                                     |               | Garnish Rd - widen & apron off Rte 127;                                                                                               |                           |           |           |          |          |
|                                                     |               | W. Salisbury Rd - culvert between Bentley & Chandler (can use flood control money for this)                                           |                           |           |           |          |          |
|                                                     |               | Greely Hill - 1/2 - 1 mile;                                                                                                           | Center Road - Reclamation |           |           |          |          |
|                                                     |               |                                                                                                                                       |                           |           |           |          |          |
| <b>Administration</b>                               |               |                                                                                                                                       |                           |           |           |          |          |
| CRF \$78,082.27 - 12/31/04                          |               | Town Bldgs/Grnds                                                                                                                      | CRF/Approp                | \$50,000  | \$5,000   | \$5,000  | \$5,000  |
| Engineering Consultant Fees paid in 2003 - \$22,250 |               |                                                                                                                                       |                           |           |           |          |          |
| Safety Svcs Bldg                                    | \$605,000     | Safety Svcs Bldg                                                                                                                      | Bond/GRF                  | \$605,000 |           |          |          |
| Safety Svcs Bldg Grounds                            | \$13,505      | Paving Driveway                                                                                                                       | Appropriation             |           |           |          |          |
| CRF \$11,611.17 - 12/31/04                          |               | Land Purchases                                                                                                                        | CRF/Approp                | \$5,000   | \$10,000  | \$10,000 | \$10,000 |
|                                                     |               |                                                                                                                                       |                           |           |           |          |          |
|                                                     |               | <b>Future projects: public access-land purchase or easements to Tucker Pond and Blackwater River (in area of Eaton &amp; Princes)</b> |                           |           |           |          |          |
| CRF \$12,886.81 - 12/31/04                          |               | Reassessment                                                                                                                          | CRF/Approp                | \$10,000  | \$9,400   | \$8,400  | \$8,400  |
| CRF \$10,032.28 - 12/31/04                          |               | Pinrgree Bridge                                                                                                                       | CRF/Approp/Loan           | \$5,000   | \$10,000  | \$10,000 | \$10,000 |
|                                                     |               | Library Addition                                                                                                                      | CRF/Approp/Loan           | \$7,500   | \$7,500   | \$7,500  | \$7,500  |
| Library                                             |               | Renovations                                                                                                                           |                           |           |           |          |          |
| CRF \$25,456.89 - 12/31/04                          |               |                                                                                                                                       |                           |           |           |          |          |
| Transfer Station/Recycling                          | \$20,000      | Redesign/Generator                                                                                                                    | CRF/Approp                | \$7,500   | \$7,500   | \$7,500  | \$7,500  |
| CRF \$13,204.04 - 12/31/04                          |               |                                                                                                                                       |                           |           |           |          |          |
| Conservation Commission                             |               |                                                                                                                                       |                           |           |           |          |          |
| fund bal \$556.88 - 12/31/04                        |               | land acquisition                                                                                                                      | Appropriation             |           | \$10,000  |          |          |
|                                                     |               |                                                                                                                                       |                           |           |           |          |          |
| <b>TOTALS:</b>                                      |               |                                                                                                                                       |                           | \$749,900 | \$209,405 | \$85,900 | \$85,900 |
| (draft report as of January 2005)                   |               |                                                                                                                                       |                           |           |           |          |          |

**BUILDING INSPECTOR / HEALTH OFFICER**

During 2004 the following permits were issued:

|    |                     |
|----|---------------------|
| 12 | Houses              |
| 3  | Garages             |
| 11 | Additions           |
| 1  | Barns               |
| 6  | Sheds               |
| 1  | Alteration          |
| 5  | Other – decks, etc. |

The Building Inspector's office hours are Tuesday evenings, 6:30 to 8:30 p.m. at the Academy Hall (648-2473). I can also be reached at 648-2764.

Respectfully submitted:

Charles Bodien  
Building Inspector / Health Officer



### SUPERVISORS OF THE CHECKLIST

In 2004 there was much activity for the Supervisors. We had the town and school meetings and three general elections and held sessions for people to register to vote for these elections. Our voter registration list has grown substantially as we had many new voters register in 2004. As of January 19, 2005 we have 905 registered voters.

If you are not registered and would like to, you need only to contact one of the Supervisors to make arrangements to fill out the forms. The Town Clerk also can accept new voter registrations and of course, you can always register at the polls. When registering, you must provide proof of identity and residence, so be sure to bring a picture ID and something that will confirm you are a resident of the Town of Salisbury.

Again, should anyone have questions, we are always happy talk with you.

Supervisors of Checklist

Roy C. Downes, Chair - 648-2371

Joan L. Young - 648-2304

Marty Nogues - 456-3434

### Salisbury Supervisors of Checklist Sessions for 2005

|                   |                                                                                                                             |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------|
| January 18, 2005  | 7:00 – 7:30 PM – at Academy Hall for corrections/additions to checklist. Change in PARTY AFFILIATION accepted.              |
| February 26, 2005 | 11:00 – 11:30 AM – at Academy Hall for corrections/additions to checklist.                                                  |
| March 7, 2005     | Hold Session for School meeting – 7:00 PM – 8:00 PM to accept voter registration corrections/additions at Academy Hall      |
| March 8, 2005     | 12:45 PM – to end of Town Meeting. – Town Meeting at Salisbury Town Hall. Voters may register at the polls on election day. |
| March 17, 2005    | 6:00 PM - School Meeting – Merrimack Valley High School gym                                                                 |

### **Town Decorations**

Over the past few years several town citizens have been raising money via a Baked Bean Supper in October to help with decorations for the town buildings during the Christmas holidays and to plant flowers and other plants at the town buildings and grounds. Most recently, this group has purchased a sound system, tape recorder and microwave for the Town and funding a Smokey the Bear Fire Warning Sign for the new safety building.

This year instead of the Bean Supper we put on the election meals for the town officials at the November election to earn money so we can continue to pay for the holiday decorations and flowers for the town grounds.

Christmas Decorations were again put up this year under the direction of Lou Freeman. Again in 2004 Dora Rapalyea was responsible for the wonderful flowers and plants you see around the town grounds.

Current Chair Kathie Downes and Co-Chair Dora Rapalyea have resigned from this committee effective December 31, 2004. Anyone interested in carrying on this worthwhile project and holding fund raising activities such as the Baked Bean supper should contact the town office at 648-2473 and speak with Kathie. Leslie Irving has graciously agreed to undertake the upkeep of the flower gardens and flower barrels on the town grounds for 2005.

Respectfully submitted:

Kathie Downes, Chair  
Dora Rapalyea, Co-Chair  
Salisbury Decorations Committee 2004

**SALISBURY OLD HOME DAY****August 14, 2004**

As always, Old Home Day was a success. The Old Home Day Committee met at least monthly from January through July with a meeting early in August and a close up meeting after Old Home Day. The theme was "Go for the Gold in Salisbury" with reference to the Summer Olympics which started in Greece on the same day as our Old Home Day.

We sold wooden nickels as a small money maker and as a souvenir. The nickels we had left over were given to the school to be passed out to the children.

Jane Currier was a very worthy citizen of the year based on her work with the Library and Church and other town activities. The parade was excellent. All promised entries were there. Prizes were as follows: # 1 Heath Family Float, #2 the Black Water Veterinary Float and # 3 the Jerry Lorden Float. It was especially nice to see several family floats, fife and drum groups, and a couple of bands.

We would like to thank the members of the Committee, Mary Heath and the men who helped line up the parade. For 2005, Den and I will be watching and enjoying, having passed the flag to a new group.

Respectfully submitted:

Dennis and Martha Patten  
Co-Chairs – Old Home Day Committee

**SALISBURY HISTORICAL SOCIETY (SHS)**  
**2004 Report**

We have had a memorable year, continuing to enrich our community with programs and projects.

The 4<sup>th</sup> graders of Salisbury, Andover and Webster visit our museum each spring and have lunch on the grounds. Our stilts and hoop rolling events are fun and the kids get a good sense of the rich history of our community with this hands-on program of living history.

Miss Emily Sprague was the recipient of the Scholarship this year.

Our first event in June was the Author/Columnist Rebecca Rule who shared "An Evening of New Hampshire Humor". She was enthusiastically received and has agreed to come back this year. If you missed hearing her, you will have another opportunity.

October's speaker was local entrepreneur and vintner, Frank Reinhold of Flag Hill Winery with "Wine Making in New Hampshire". Wine tasting and history of the craft in New Hampshire made this a memorable event.

Our several workshops and ongoing programs update and catalog the archival treasures of the Society so that they may be seen and enjoyed by many. A project underway will make available decorative signs commemorating the date and original owner of the historic homes of Salisbury. The Museum is open Saturdays in the summer and the Potluck Supper, Craft Shows, Old Home Day and the Christmas Party include all in the community. Many volunteers make these programs possible and we are grateful for all who help. It is a rewarding experience and we invite you to join us.

The NH Quilt Documentation Project will be returning. This nonprofit organization documents quilts made prior to 1976. This very important effort creates a permanent record of these priceless pieces of history. If you have or know of such a quilt and want to take part, please call Mary Phillips, 603-648-2134 and reserve a time.

We invite and encourage you to join us in our endeavors.

Respectfully submitted,  
**Rouleen Williams, Secretary**

**SALISBURY HISTORICAL SOCIETY (SHS)**

**The following poem was given to the Society on April 20, 1978 by a  
granddaughter of Ursula Stevens**

It was on a post card addressed to Mrs. Ursula P. Stevens, Salisbury, NH dated March 25, 1882 from a cousin, Mary A. Case. Ursula Greeley Stevens was born in Salisbury, 1822 on the Old "Greeley Farm" new Sawyer's Orchards.

O' Salisbury, with thy hills and dales  
Thy mountain peak and quiet vales!  
To call to mind my youthful years  
And days of childhood's smiles and tears.  
That maple bowered academy  
Hath many an olden memory  
To touch the heart, a village street  
Fringed on each side with mansions neat.  
The path my feet in girlhood trod,  
To school and to the house of God,  
Thy center village, too, is seen  
In fancy's eye, the smiling green  
The square-pewed church, the poplar trees  
Waving so gently in the breeze;  
The road to church, over Loverain hills  
My heart with tender thoughts doth thrill  
Recalling those, who passed that way  
With me, in childhood's golden day.  
But sin mars all, were it not for this  
I could remember naught but bliss,  
Yet notwithstanding, even now  
If favoring Heaven should me allow,  
Before I gain the eternal shore  
I would view thy glories just once more.



## VISITING NURSE ASSOCIATION OF FRANKLIN

Once again, it has been our pleasure to provide home care services to the citizens of Salisbury. We have been blessed with a cohesive staff of caring professionals who demonstrate their commitment to provide our patients with the highest quality of care every day. Our Board of Directors, who represent our communities, have given of their time and expertise to ensure that staff have the tools to work with and the benefit of the Board's insight into community needs.

In 2004, we made 646 home visits to the residents of Salisbury, providing Home Care services such as Nursing care, Physical, Occupational or Speech therapy, Homemakers, or other services. We have continued our blood pressure monitoring clinic at the Senior Luncheon each month. Due to the shortage of flu vaccine we were unable to provide our usual immunization clinics in 2004, but plan to provide them in 2005.

In November, 2003, the Centers for Medicare and Medicaid Services published the first "Home Health Compare" data providing the public with 13 quality of care indicators for all of the home care agencies in the nation. We were very pleased to see that the VNA of Franklin ratings were very positive and compared favorably with the other area agencies as well as with the national standards. This report is published quarterly and we have continued through 2004 to be well represented in our quality measures.

The clinical staff has been using electronic documentation for the third year and while parts of this program are still problematic, we are happy to report that we have accurate and complete medical records for the patients we serve. In June of 2004, we upgraded the software and some of the hardware used by the clinicians, resulting in greater flexibility of function, speed and security.

The Healthy Families of the Twin Rivers program continues to provide education and support for young mothers and their babies from the first trimester of pregnancy through the first year of the baby's life. While we have experienced some staffing changes, we are happy to report that the referrals and enrollments are increasing. We now have two Maternal Child health nurses and expect our pediatric program to continue to demonstrate growth.

The Hospice program and certification process is ongoing. Medicare Hospice certification is still our goal, however some circumstances beyond our control have slowed our progress. We continue to provide end-of-life care to our terminally ill patients and we refer those desiring Medicare-certified Hospice care to certified agencies.

Salisbury is well represented on our board by Kathleen DeGrassie and by Sara Jones, who serves as Chairperson of our board and also as a hospice volunteer. We are continually mindful that we serve at the pleasure of our communities and we are extremely grateful for the confidence placed in us by our neighbors.

Respectfully submitted,  
Carol S. Plumb  
Executive Director



## **SALISBURY PLANNING BOARD**

2004 was yet another exciting year for the Planning Board. The Planning Board said good bye to their former SPB Office Assistant Penny Keyser-Smith in August and welcomed a new Office Assistant, Denise Balch. The Planning Board had a productive 2004 and approved 7 subdivisions, 2 lot-line adjustments and 2 site-plans.

2005 has the Planning Board working on a large task, which is the Master Plan. The Planning Board is very fortunate to have a new alternate member, which is Gail Greiner. She has offered to take on the task of developing the Master Plan, which will save the town money and resources.

The Planning Board holds their regular session meetings on the first Monday of each month. A work session meeting is held the third Monday of each month. The public is always welcome to attend these meetings. For the convenience of the public the SPB Office Assistant is available every other Tuesday from 6:00 p.m. to 8:00 p.m.

Current members include Chris Bentley, Chairman, Al Tanner, Secretary, Bill MacDuffie, Sr. Chuck Bodien and Mary Heath, Selectman Ex-Officio. Alternates are Bob Carr, Chris Waters, Joe Schmidl, and Gail Greiner.

Respectfully submitted:

Chris Bentley, Chairman  
Salisbury Planning Board

**ZONING BOARD OF ADJUSTMENT**

The Zoning Board of Adjustment heard four cases in 2004. In October we held a public hearing regarding the changing of the fee schedule for zoning applications. Fees now consist of the \$50 application fee and fixed costs of \$16. Per abutter and \$100 per legal fee notice.

Land use issues remain the most controversial part of town zoning, and all citizens are encouraged to attend meetings that address them. Residents who operate a business from their homes are encouraged to apply to the Zoning Board of Adjustment to comply with zoning regulations currently in effect.

Thank you to all the members and other town officials who volunteer their time.

Respectfully submitted,

Kenneth Mailloux, Chairman  
Mark Hutchins  
Michael Dipre  
Martin Nogues  
John Bentley  
Zoning Board of Adjustment

Peter Conklin  
Melvin Bowne  
Dennis Melchin  
Ken Ross-Raymond, Selectman Rep.  
ZBA Alternates

## **SALISBURY CONSERVATION COMMISSION**

Conservation Commission members reviewed several permit applications this past year, most of which were for timber harvests. Other permit applications included a few for culvert replacements and installation of dry hydrants. The Conservation Commission is tasked with reviewing these permits for any actual or potential impacts of such activities to wetlands and waterbodies, as well as other sensitive natural habitats.

The CC reviewed and commented on development activities on a number of Class VI roads, including Loverin Hill Rd., Mutton Rd., Robie Rd., Searles Hill Rd., and Bog Rd. Issues related to development along Class VI roads have been of major concern to the town for many years, and will likely continue to be for many years to come. However, development pressures will affect the entire town, not just the Class VI roads. All developments, whether residential or commercial, will affect the natural landscape, the immediate neighborhood, and the community as a whole. By identifying areas that might be appropriate for future growth, as well as those that should remain undeveloped (for water quality protection, wildlife habitat, recreation, etc) the town might be able to avoid some of the difficulty associated with the stream of various development activities.

Creating maps of natural resources, such as forest cover, wetlands, and other features, is the purpose of the Natural Resource Inventory. The CC has a strong interest in helping to preserve historic and cultural features, and has been compiling information on historic sites to incorporate into the Natural Resource Inventory.

The Conservation Commission thanks all landowners that allow public access to their lands by not posting. Free access to lands for hunting or recreation has been an important tradition in rural New England, and we appreciate your help in maintaining it.

Respectfully submitted,

Laura Deming, Chair

John Bentley

Erika Downie

Joseph Schmidl

Joe Landry (Selectman)

**SALISBURY CONSERVATION COMMISSION**

### Solid Waste/Recycling Committee

2004 was a terrific year for recycling and for your Transfer Station in general. We began the redesign of our facility by making the glass pit smaller and repositioning the Construction and Demolition Debris container to help with snow removal. In 2005, we hope to do enough site work to move the paper container to ground level and add a container in which we may be able to mingle #1 and #2 plastic and steel cans.

But now to the numbers. You, the environmentally caring residents of Salisbury, kept a record **75.24 tons** of garbage out of the waste stream. At the disposal rate of \$37.15 per ton, that translates to a savings of \$2,795.17 for the town. In addition to the savings, we earned \$1,492.80 from paper and aluminum. So our overall total was a very positive \$4,287.97.

Part of our success was the consistently high price paid for all recyclables. Paper brought in between \$35 and \$50 per ton. We sent eleven containers totaling 56.88 tons. The net payment to the town, after the hauling charge, was \$653.25.

We finally got aluminum recycling working properly and took four loads to Advanced Recycling in Concord. Our 1,720 pounds netted \$839.55. Please keep bringing your cans, crushed if possible. We do not leave the trailer on site, by the way, for fear of vandalism.

Glass collection continues to increase. In 2004, using an estimate provided by the NRRRA (Northeast Resource Recovery Association), we kept about 17.5 tons out of the incinerator containers. At \$37.15 per ton, that saved us \$650.13.

In 2005, the disposal rate at the Wheelabrator incinerator in Penacook has increased to \$38.65 per ton, so we need to recycle even more.

Our volunteer corps increased this year, but more are always welcome, particularly from 10 a.m. to noon and 2 to 4 p.m. Thanks, as always, to our volunteers and committee members and the Selectmen, Budget Committee and Capital Improvement Committee for their support. This year special mention is due to John DeGrassie for the sturdy new fence around the glass pit, and to Bob Bentley who is partially enclosing our paper shed this winter for the welfare of operators and volunteers. Eventually the shed will become a very posh Free Stuff shop.

Our committee now meets on the fourth Tuesday of every other month, starting with January, at 7 p.m. upstairs in Academy Hall. All are welcome to attend.

Respectfully submitted,  
Gail Manyan Henry, chair  
934-2172 -glmhenry@aol.com

## CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

### 2004 ANNUAL REPORT

#### 2005 BUDGET

|    |                                                      |                     |
|----|------------------------------------------------------|---------------------|
| 1. | Wheelabrator Concord Company Service Fee             | \$2,654,805         |
| 2. | Rebates and Reconciliation                           | 69,325              |
| 3. | Bypass disposal Cost Reserve                         | 224,000             |
| 4. | Franklin Residue Landfill                            |                     |
|    | a. Operation and Maintenance                         | \$ 942,586          |
|    | b. Expansion Sinking Fund                            | 2,000,000           |
|    | c. Closure Fund                                      | 94,000              |
|    | d. Long Term Maintenance Fund                        | 26,000              |
|    | Total                                                | \$ 3,062,586        |
|    |                                                      | \$ 3,062,586        |
| 5. | Cooperative Expenses, Consultants & Studies          | <u>437,732</u>      |
|    | <b>TOTAL BUDGET</b>                                  | <b>\$ 6,448,448</b> |
| 6. | Less: Interest, surplus, recycled tons and over GAT. | <u>-1,125,000</u>   |
|    | Net to be raised by Co-op Communities                | <b>\$5,323,448</b>  |

2005 GAT of 137,743 and Net Budget of \$5,323,448 =

**Tipping Fee of \$38.65 per ton**

We are happy to report to all member communities that 2004 marked our fifteenth complete year of successful operations. Some items of interest follow:

- The 2005 budget reflects a tipping fee of \$38.65 per ton. This represents an increase of \$1.50/ton.
- A total of 146,451 tons of Co-op waste was delivered to the Wheelabrator facility this year. This represents a decrease of 20 tons from 2003. This was only the second time in fifteen years that the delivered tonnage actually decreased from the previous year.
- A total of 63,475 tons of ash were delivered to the Franklin ash monofill for disposal. The ash landfill continues to operate very well. Phase III Stage V is being filled at this time. Phase IV construction is planned for 2005. Phase IV will provide disposal capacity through 2009.
- Negotiations with Wheelabrator concerning the extension of the Service Contract are in progress.
- Preliminary planning continues for permitting a new landfill in Canterbury.



**CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION**

28 Commercial Street, Concord, N.H. 03301

phone: 603-226-6020 ✦ fax: 603-226-6023 ✦ internet: [www.cnhrpc.org](http://www.cnhrpc.org)

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of 20 communities in Merrimack and Hillsborough Counties established under RSA 36. CNHRPC provides a variety of planning services to its members, including consultations on planning issues; planning research; sample ordinances, regulations, and planning documents; access to Census information and other data sources; grant information; review and comment on planning documents; development review; and educational programs. Membership also entitles a community to affordable planning services such as master planning assistance, geographic information systems (GIS) mapping, and other land use and transportation planning-related assistance.

In 2004, CNHRPC staff assisted the Town of Salisbury with the following:

- Conducted the Regional Resource Conservation Committee Meeting in Salisbury
- Assisted the Planning Board, Zoning Board, Selectmen and Members of the Public with information such as:
  - Access to public records
  - Plan review questions
  - Planning Board Fee schedule information
  - Site Plan Regulations
  - Subdivision Application Review
  - General Planning and Zoning Issues
  - Conditional Approvals
  - Excavation Regulations and Enforcement
  - Cluster Development
- Staff discussed with Town of Salisbury opportunity for coordination with Planning Board secretary.
- Staff collected traffic count data.

In addition to the local services described above, in 2004 the CNHRPC provided the following services to Salisbury as part of regional activities:

- Held training sessions related to Planning Board process and development review procedures.
- Coordinated meetings of the CNHRPC Regional Resource Conservation Committee (R2C2). The R2C2 seeks to bring representatives of each of the region's communities together to work on conservation issues that affect the overall region.
- Hosted educational regional workshops on basic planning procedures.
- Conducted traffic counts throughout the region.



- Organized and hosted meetings of the CNHRPC Transportation Advisory Committee (TAC).
- Continued the update and expansion of the regional transportation model. The transportation model will be an integral component of the I-93 Bow to Concord Transportation Planning Study.
- Provided assistance to municipalities, groups and interested individuals regarding the Transportation Enhancements (TE) and Congestion Mitigation and Air Quality (CMAQ) programs.
- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee and the Contoocook North Branch Local Advisory Committee.
- Provided assistance to CNHRPC member towns regarding National Flood Insurance Program (NFIP) participation and compliance.
- Maintained and updated the [www.nhrpc.org](http://www.nhrpc.org) website of statewide local census data and statistics.
- Assisted local housing and childcare advocacy groups through funding provided by the Community Development Finance Authority (CDFA).

For additional information, please contact the CNHRPC staff or your representatives to the Commission, Al Tanner and Joe Schmidl, or visit us on the internet at [www.cnhrpc.org](http://www.cnhrpc.org).

## UNH COOPERATIVE EXTENSION

One in four New Hampshire residents took advantage of at least one University of New Hampshire Cooperative Extension program last year.

Our programs offer informal education in forest stewardship, parenting, family finances, food safety, agriculture, home gardening, 4-H (including clubs, camps and after school programs) for children and teens, nutrition education for low income families, strategic planning and leadership development skills for community groups.

County extension educators work extensively with towns and school districts – organizing and advising after-school programs, helping school and town groundskeepers maintain athletic fields and landscaped areas, providing guidance to town planners and boards on current use and other land use issues. Because studies show that open space helps keep property taxes low, extension staff provides education to forest landowners and commercial farmers that helps keep their enterprises profitable, while preserving open space and protecting natural resources.

Merrimack County Extension provides fact sheet notebooks to all town libraries and produces monthly “Coffee Chat” radio segments which offer information to residents throughout the station’s listening area.

UNH Cooperative Extension’s Strengthening Communities Initiatives offers community leaders, grassroots organizers and community development specialists an opportunity for professional growth.

UNH Cooperative Extension operates a statewide toll-free Info Line at our Family, Home & Garden Education Center, staffed Monday through Friday, 9:00 AM – 2:00 PM (1-877-398-4769). Last year, the Info Line handled more than 1,000 requests from Merrimack County residents. Extension also distributes a wide range of information from our Web site: [www.extension.unh.edu](http://www.extension.unh.edu).

Finally, UNH Cooperative Extension trains and supports a large corps of volunteers: 4-H leaders, master gardeners, wildlife coverts, community tree stewards, water quality monitors, parent mentors and others who extend the reach of Extension programs into many domains of New Hampshire life. If volunteer opportunities interest you, please call Merrimack County Extension office at 225-5505 or 796-2151, or stop by the office at 315 Daniel Webster Highway in Boscawen next to the County Nursing Home on Route 3.

**SALISBURY TOWN MEETING MINUTES**  
**March 9, 2004**

The polls were declared open at 1:00 P.M. with Moderator John Herbert presiding. The Business meeting was called to order at 7:30 P.M. and at that time an invocation was given by Rev. Priscilla Denham of the Salisbury Church. Thank you was given to the Friends of the Library for a great dinner.

- 1. To choose the following Town Officers: Moderator, Selectman, Treasurer, Tax Collector, Town Clerk, Cemetery Trustee, Supervisor of the Checklist, Library Trustee, Planning Board, Trustees of the Trust Funds (3), Budget Committee (3), and Recreation Committee (5).

**Official Ballot**

|                                               |                           |     |
|-----------------------------------------------|---------------------------|-----|
| Moderator for 2 years                         | John W. Herbert .....     | 278 |
| Selectman for 3 years                         | Joseph Landry .....       | 205 |
|                                               | Ken Ross-Raymond .....    | 14  |
|                                               | Arthur Cutter Sr .....    | 83  |
|                                               | Al Tanner .....           | 1   |
| Tax Collector for 1 year                      | Gayle B. Landry .....     | 288 |
| Town Clerk for 1 year                         | Dora L. Rapalyea .....    | 284 |
| Treasurer for 1 year                          | Kenneth A. Mailloux ..... | 270 |
| Supervisor of Checklist for 6 years           | Martin Nogues .....       | 23  |
| Cemetery Trustee for 3 years                  | Richard Chandler .....    | 28  |
|                                               | Marlena Dipre .....       | 21  |
| Library Trustee for 3 years                   | Ann Franz .....           | 273 |
| Planning Board for 3 years                    | Chris Bentley .....       | 232 |
| Trustee of Trust Fund                         |                           |     |
| 1 position for 3 years                        | Jeff McCandless .....     | 09  |
| 1 position for 2 years                        | Gail Henry .....          | 02  |
| 1 position for 1 year                         |                           |     |
| Budget Committee - 3 positions for 3 years    | Gary Clark .....          | 187 |
|                                               | Steve Hurley .....        | 166 |
|                                               | Jeff Nangle .....         | 126 |
|                                               | Gene Shaw .....           | 185 |
| Recreation Committee - 5 positions for 1 year | Chris Waters .....        | 19  |
|                                               | Gail Bartz .....          | 13  |
|                                               | Rachel MacDuffie .....    | 07  |
|                                               | Julie Barry .....         | 06  |
|                                               | Arthur Cutter Sr. ....    | 03  |

And to act upon the following subjects at the Business Meeting at 7:30 P.M.

2. To see if the Town will vote to raise and appropriate the sum of \$605,000 for the construction of a new **Safety Building**, and to authorize the issuance of not more than \$550,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of up to \$55,000 from the Buildings and Grounds Capital Reserve Fund created for this purpose. (The Selectmen and Budget Committee recommend this appropriation.) [ $\frac{2}{3}$ -ballot vote required].

Motion was made by Walter Scott and seconded by Ken Mailloux to accept the article as read.

At this time Fire Chief Ed Bowne gave a visual tour of the Safety Building, by using a large diagram of the new structure. The safety building will be large enough to fit six fire and rescue trucks, space for both the police and fire departments and lots of storage. It was pointed out that the well and septic system were included in the total price.

The question was called. [ $\frac{2}{3}$ -ballot vote required]

*Results of the secret ballot: YES 104 – NO 25*

*Article was passed.*

3. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the Fire Emergency Services Equipment Capital Reserve Fund established in 1994. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

4. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Police Emergency Services Equipment Capital Reserve Fund established in 1994. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

5. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Four Hundred Dollars (\$8,400) to be added to the Reassessment of the Town Capital Reserve Fund established in 1986. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

6. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Town Buildings & Grounds Capital Reserve Fund established in 1972 and renamed in 1992. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

7. To see if the Town will vote to raise and appropriate the sum of Twenty-five Hundred Dollars (\$2,500) to be added to the Highway Equipment Capital Reserve Fund established in 1971. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Walter Scott and seconded by Ken Mailloux to accept the article as read.

*Vote was in the affirmative*

8. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Land Acquisition Capital Reserve Fund established in 1996. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

9. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to be added to the Library Building Renovations Capital Reserve Fund established in 2000. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*



10. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Pingree Bridge Capital Reserve Fund established in 2002. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read. Selectman Gregory Slossar pointed out that Pingree Bridge will be replaced at some point.

*Vote was in the affirmative.*

11. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to be added to the Transfer Station/Recycling Capital Reserve Fund established in 2002. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept this article as read.

*Vote was in the affirmative.*

12. To see if the Town will vote to raise and appropriate up to the sum of Sixty Nine Thousand Dollars (\$69,000) for the purpose of replacing the culvert on Hensmith Road at Loverin Hill. (The Selectmen and Budget Committee recommend this appropriation.)

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

Road Agent Bill MacDuffie Jr. stated that the concrete culvert was decaying and he had already repaired holes in the road on many occasions. If left unrepaired the road agent could not predict how dangerous the culvert might be. There were some objections to the price of the culvert and it was suggested that several estimates should be requested.

*At this time the question was called for.*

*Vote was in the affirmative.*

13. Are you in favor of changing the term of the Town Clerk from one year to three years, beginning with the term of the Town Clerk to be elected at next year's regular town meeting? (by ballot)

*Yes 239 – No 62*

14. Are you in favor of changing the term of the Tax Collector from one year to three years, beginning with the term of the Tax Collector to



be elected at next year's regular town meeting? (by ballot)

*Yes 243 – No 59*

15. Shall we permit the Salisbury Free Library to retain all money it receives from its income-generating equipment to be used for general repairs and upgrading and for the purchase of books, supplies and income-generating equipment? (by ballot).

*Yes 278 – No 20*

16. Are you in favor of modifying the amounts for the Elderly Exemption from property tax in the Town of Salisbury, based on assessed value, for qualified taxpayers, as follows: for a person 65 years of age up to 74 years, \$20,000 (instead of \$10,000); for a person 75 years of age up to 79 years, \$30,000 (instead of \$15,000); for a person 80 years of age or older, \$40,000 (instead of \$20,000). To qualify, the person must have been a NH resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the tax payer, if single, must have a net income of not more than \$25,000; or, if married, a combined net income of less than \$30,000; and own net assets not in excess of \$75,000, excluding the value of the person's residence. Upon adoption, this elderly exemption modification shall be effective April 1, 2004.

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

17. To hear the reports of the Officers of the town, agents, auditors and committees appointed and pass any vote relating thereto.

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative*

18. To see if the Town will vote to raise and appropriate the sum of \$646,054.00, which represents the operating budget recommended by the budget committee and the selectmen. This article does not include appropriations voted in other warrant articles.

Motion was made by Ken Mailloux and seconded by Walter Scott to accept the article as read.

*Vote was in the affirmative.*

19. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under Three Thousand Dollars (\$3,000). This authority, once granted, continues in effect until rescinded by a future town meeting vote.

Motion was made by Walter Scott and seconded by Ken Mailloux to accept the article as read.

*Vote was in the affirmative.*

20. To transact any other business that may legally come before this meeting.

At this time Selectman Mary Heath presented Selectman Gregory Slossar a certificate of appreciation for his three years of service to the town. She also thanked all the volunteers and committee members who give their time to the town.

The meeting was adjourned at 8:55 P.M.

Respectfully submitted,

Dora L. Rapalyea C.M.C.

Town Clerk

Vital Records

Marriages Registered in the Town of Salisbury for the Year Ending December 31, 2004

| DATE OF MARRIAGE | PLACE OF MARRIAGE | NAME OF GROOM         | RESIDENCE      | NAME OF BRIDE        | RESIDENCE     |
|------------------|-------------------|-----------------------|----------------|----------------------|---------------|
| 01/21/2004       | Concord, NH       | Loomis, James L.      | Salisbury, NH  | Kollas, Karen K.     | Salisbury, NH |
| 01/24/2004       | Concord, NH       | Sanborn, Gene C.      | Salisbury, NH  | Carter, Deborah S.   | Salisbury, NH |
| 02/28/2004       | Salisbury, NH     | Peter, Harvey D.      | Salisbury, NH  | Eldrodge, Janet L.   | Salisbury, NH |
| 03/13/2004       | Hudson, NH        | Paciello, Shane M.    | Manchester, NH | Renkert, Sarah E.    | Salisbury, NH |
| 05/01/2004       | Concord, NH       | Sisk, David B.        | Salisbury, NH  | Clay, Michelle B.    | Salisbury, NH |
| 05/08/2004       | Hopkinton, NH     | Heath, Steven D.      | Salisbury, NH  | Gehrlein, Mary E.    | Salisbury, NH |
| 05/22/2004       | Concord, NH       | Drapeau, Jerrod A.    | Salisbury, NH  | Holmes, Kathleen M.  | Salisbury, NH |
| 05/23/2004       | Jackson, NH       | Lamb, Kevin M.        | Salisbury, NH  | Edgecomb, Holly A.   | Salisbury, NH |
| 06/26/2004       | Salisbury, NH     | Tracy, Richard H.     | Salisbury, NH  | Hafford, Melissa J.  | Salisbury, NH |
| 06/26/2004       | Pittsburg, NH     | Irving, David H.      | Salisbury, NH  | Robinson, Deana L.   | Salisbury, NH |
| 07/22/2004       | Salisbury, NH     | Pellegrino, Robert S. | Salisbury, NH  | Putt, Cynthia        | Salisbury, NH |
| 08/13/2004       | New London, NH    | Blanchard, Jeffrey A. | Salisbury, NH  | Jones, Peggy L.      | Salisbury, NH |
| 10/02/2004       | Gilford, NH       | Smith, Joshua AM.     | Salisbury, NH  | Kling, Heather E.    | Salisbury, NH |
| 11/20/2004       | Bow, NH           | Case, Daniel E.       | Salisbury, NH  | McKenzie, Debbie A.  | Salisbury, NH |
| 11/21/2004       | Warner, NH        | Dowling, John L.      | Warner, NH     | Bastien, Margaret A. | Salisbury, NH |

I hereby certify that the above is correct according to my knowledge and belief.

Dora L. Rapalyea, CMC

Town Clerk

## Vital Records

## Births Registered in the Town of Salisbury for the Year Ending December 31, 2004

| DATE       | PLACE OF BIRTH | NAME OF CHILD                     | NAME OF FATHER      | NAME OF MOTHER     |
|------------|----------------|-----------------------------------|---------------------|--------------------|
| 01/06/2004 | Concord, NH    | Carle, Peter James                | Carle, Nathan       | Carle, Rebecca     |
| 01/30/2004 | Lawrence, MA   | Hawkins, Nathan Stuart            | Hawkins, Arthur     | Hawkins, Christine |
| 02/09/2004 | Concord, NH    | Wyman, Garrett Alonzo             | Wyman, Kevin        | Wyman, Kara        |
| 02/22/2004 | Concord, NH    | Currier, Jake Eugene              | Currier, Jason      | Currier, Karen     |
| 03/18/2004 | Concord, NH    | Deroche, Matthew James            | Deroche, Jason      | Deroche, Sarah     |
| 04/06/2004 | Concord, NH    | Wormald, Jack Robert              | Wormald, Randy      | Wormald, Jodelle   |
| 04/16/2004 | Concord, NH    | Dukette, Alysha Rose              | Dukette, Mark       | Dukette, Holly     |
| 05/10/2004 | Concord, NH    | Steenbeke, Emma Elizabeth         | Steenbeke, Donald   | Steenbeke, Miki    |
| 06/22/2004 | Lebanon, NH    | Levitow, Brian Banks              | Levitow, John       | Levitow, Lucy      |
| 08/21/2004 | Concord, NH    | Hoyt, Justyne Carlene             | Hoyt, James         | Hoyt, Jennifer     |
| 08/26/2004 | Concord, NH    | Lacy, Zoe Kay                     | Lacy, Harry         | Jones-Lacy, Lisa   |
| 08/26/2004 | Concord, NH    | Lacy, Zach Brian                  | Lacy, Harry         | Jones-Lacy, Lisa   |
| 09/23/2004 | Concord, NH    | Center, Maria Rose                | Center, Christopher | Center, Angela     |
| 09/30/2004 | Concord, NH    | Murray, Meghan Lorraine           | Murray, John        | Murray, Christine  |
| 10/15/2004 | Concord, NH    | Smith, Autumn Grace               | Smith, Jason        | Smart, Mary        |
| 11/20/2004 | Laconia, NH    | Jones-Douthart, Arianna Elizabeth | Douthart, Jeffrey   | Jones, Brooke      |
| 12/15/2004 | Concord, NH    | Hurley, Elizabeth Breanna         | Hurley, Stephen     | Hurley, Jennifer   |
| 12/24/2004 | Concord, NH    | Walker, Isabel Melia              | Walker, Brett       | Walker, Lisa       |
| 12/30/2004 | Franklin, NH   | Downie, Matthew David             | Downie, James       | Downie, Erika      |

*I hereby certify that the above is correct according to my knowledge and belief.*

Dora L. Rapalyea, CMC

Town Clerk

Vital Records

Deaths Registered in the Town of Salisbury for the Year Ending December 31, 2004

| DATE       | PLACE OF DEATH | NAME OF DECEASED   | NAME OF FATHER     | MOTHER'S MAIDEN NAME |
|------------|----------------|--------------------|--------------------|----------------------|
| 05/03/2004 | Manchester, NH | Gallagher, Michael | Gallagher, Michael | Keenan, Unknown      |
| 08/04/2004 | Salisbury, NH  | Jones, Leon        | Jones, Scott       | Smith, Julia         |
| 09/24/2004 | Manchester, NH | Deschene, David    | Deschene, Alphonse | Hill, Olive          |
| 12/16/2004 | Salisbury, NH  | Bryant, David      | Bryant, Robert     | Comeau, Joan         |
| 12/27/2004 | Concord, NH    | Britton, Albert    | Britton, George    | Lacasse, Agnes       |

Nonresident Death Report

|            |                  |                      |
|------------|------------------|----------------------|
| 05/19/2004 | Hillsborough, NH | Murphy, Rodney Duane |
|------------|------------------|----------------------|

*I hereby certify that the above is correct according to my knowledge and belief.*

Dora L. Rapalyea, CMC  
Town Clerk



— Notes —



# **Town Meeting Schedule**

**March 8, 2005**

**Polls open 1:00 P.M. • Close after Business Meeting  
Business Meeting at 7:30 P.M.**

## **Town Office Hours**

**Telephone: 648-2473 • Fax: 648-6658**

### ***Selectmen's Office • Academy Hall, 9 Old Coach Road***

**Tuesday, Wednesday & Thursday • 9:00 A.M. to 1:00 P.M.**

**Tuesday Evening • 6:00 to 8:00 P.M.**

**Selectmen meet 2nd and 4th Monday • 6:30 P.M.**

**Work sessions scheduled and posted as necessary.**

### ***Town Clerk (In charge of auto registrations, vital records, dog licenses)***

**Tuesday • 8:30 A.M. to 12:00 P.M. and 4:30 P.M. to 8:30 P.M.**

**Wednesday • 1:00 P.M. to 4:00 P.M.**

### ***Tax Collector (Collects property and yield taxes)***

**Tuesday • 6:00 P.M. to 8:30 P.M. and Wednesday • 8:30 A.M. to 12:00 NOON**

### ***Building Inspector***

**Tuesday • 6:30 P.M. to 8:30 P.M. at Academy Hall**

### ***Town Hall • 648-2747 • For rental, call 648-2473***

### ***Library • 648-2278 • 641 Old Turnpike Road***

**Tuesday • 11:00 A.M. to 5:00 P.M. • Thursday • 9:00 A.M. to 3:00 P.M.**

**Friday • 5:00 P.M. to 8:00 P.M. • Saturday • 12:00 NOON to 4:00 P.M.**

### ***Fire & Rescue • Emergency Number: 911***

### ***Police Department • Emergency Number: 911***

**Non-Emergency Number: 648-2230**

## **Committee Schedules**

### ***Budget Committee • Cemetery Committee • CIP Committee • Zoning Board***

### ***Old Home Day Committee • Highway Safety • Recreation Committee***

**Meetings as needed—posted at Academy Hall & Salisbury Post Office**

### ***Conservation Commission***

**Meets 1st Thursday of each month • 7:00 P.M. at Academy Hall**

### ***Planning Board***

**Meets 1st Monday each month • 7:00 P.M. at Academy Hall**

**Work sessions 3rd Monday of each month • 7:00 P.M. at Academy Hall**

**Office Assistant Hours 2nd and 4th Tuesday of each month • 6:00 to 8:00 P.M.**

### ***Recycling/Solid Waste Committee***

**Meets 4th Tuesday of each month • 7:00 P.M. at Academy Hall**

### ***Transfer Station/Recycling Center***

**Saturday • 8:30 A.M. to 4:00 P.M.—effective March 12, 2005**

### ***Trustees of Trust Funds***

**Meets 1st Tuesday of each month • 6:00 P.M. at Academy Hall**

### ***Road Research***

**Meets 4th Thursday of each month • 7:00 P.M. at Academy Hall**